CLASS III.

FINANCE.

VOL. II.

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AMERICAN STATE PAPERS.

DOCUMENTS,

LEGISLATIVE AND EXECUTIVE,

OF THE

CONGRESS OF THE UNITED STATES,

FROM THE FIRST SESSION OF THE FIRST TO THE THIRD SESSION OF THE THIRTEENTH CONGRESS, INCLUSIVE:

COMMENCING MARCH 3, 1789, AND ENDING MARCH 3, 1815.

SELECTED AND EDITED, UNDER THE AUTHORITY OF CONGRESS,

BY WALTER LOWRIE, *Secretary of the Senate,*

AND

MATTHEW ST. CLAIR CLARKE, *Clerk of the House of Representatives.*

VOLUME VI.

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AMERICAN STATE PAPERS.

FINANCE.

7th CONGRESS.] No. 187. [2d SESSION.

STATE OF THE FINANCES.

COMMUNICATED TO THE SENATE, DECEMBER 20, 1802.

In obedience to the directions of the act, supplementary to the act, entitled "An act to establish the Treasury Department," the Secretary of the Treasury respectfully submits the following report:

The permanent revenues of the United States, exclusively of fees, fines, and penalties, which, in a general view of the subject, may be omitted, consist of duties on merchandise and tonnage, proceeds of the sales of public lands, and duties on postage.

The duties on postage, which were, in the annual report of last year, estimated at $50,000, have, during the year ending on the 30th day of September last, yielded 50,500 dollars. The decrease of ship letters, the extension of the establishment through unproductive roads, and the acceleration of the progress of the mail, may, however, cause some defalcation in the receipts of the ensuing year.

Three hundred and twenty-six thousand and fifty-two dollars and eight cents have been received, during the same year, on account of public lands; of which sum, 17,162 dollars and 50 cents were paid in the treasury, in evidences of the public debt, and 179,575 dollars and 52 cents in specie; the local situation of the land offices not having yet rendered it practicable to draw the balance from the receivers of public moneys.

Three hundred and forty thousand acres of land have been sold, for six hundred and eighty thousand dollars, during the year ending on the 31st day of October last; of which quantity near ninety-seven thousand acres were sold on account of pre-emptions claimed by purchasers under John Cleves Symmes, and two hundred and forty-three thousand acres are the result of current sales. The annexed statement A designates the quantities respectively sold in the several districts, and the annual payments receivable on account of the balance of nine hundred and sixty thousand dollars, due on these and the preceding sales.

From those several results it appears probable that the annual receipts under this head will not, on an average, fall short of the sum of four hundred thousand dollars, at which they have been estimated.

Although it had been anticipated that the receipts in the treasury, on account of duties on merchandise and tonnage, could not, for the present year, be affected by the restoration of peace in Europe, yet the sum actually paid has exceeded the most sanguine expectations. Twelve millions two hundred and eighty thousand dollars have been received, during the course of the year ending on the 30th day of September last—a sum larger, by two millions of dollars, than the amount received for the same duties, during the preceding or any other year; and which exceeds, by twelve hundred thousand dollars, the aggregate heretofore collected in any one year, on account of both the impost and the internal duties, repealed by an act of last session.

This excess, which had not been calculated upon, is considered, alone, as amply sufficient to cover any possible defalcation which might, during the next and ensuing year, reduce that branch of the revenue below last year's estimate of nine millions five hundred thousand dollars. Such defalcation is not, however, apprehended: for, although there are not yet sufficient data precisely to ascertain the effect of peace on the amount of duties, those which are in the possession of this Department tend to corroborate the presumption that that sum, at least, (nine millions and a half) will hereafter be annually received. The statement B, which exhibits a comparative view of that revenue for each quarter, during the last two years, shows that the amount of duties accrued during the nine first months of the present year exceeds eleven millions three hundred thousand dollars; and, after deducting three millions five hundred thousand dollars, amount of debentures issued during the same period, on account of re-exportations of foreign goods, leaves for those three quarters, a balance of more than seven millions eight hundred thousand dollars, subject to no other deduction but the expenses of collection; and from the knowledge already obtained of the importations, during the present quarter, as well as from the gradual dimunition of re-exportations, no doubt remains that the nett revenue, accruing during the whole year, will exceed the estimate.

From present appearances, the whole of the permanent revenues of the United States may, therefore, be reasonably computed at ten millions of dollars; of which sum, seven millions three hundred thousand dollars are appropriated for the payment of the principal and interest of the public debt, and two millions seven hundred thousand dollars are applicable to the current expenses of Government.

According to the estimates for the year 1803, those expenses will, exclusively of a sum of one hundred and eighty thousand dollars, wanted to cover the navy deficiencies of the years 1801 and 1802, but including sundry permanent appropriations, which make no part of the annual estimates, amount to two millions six hundred and sixty thousand dollars, to wit:

For the Civil Department, and all domestic expenses of a civil nature,	$680,000
For expenses attending the intercourse with foreign nations, including prize causes and Barbary Powers,	250,000
For the Military and Indian departments	830,000
For the Naval establishment, calculated on a supposition that six frigates shall be kept in constant employment,	900,000
	$2,660,000

Neither the payments due on account of the convention with Great Britain, and which will, for three years, amount annually to eight hundred and eighty-eight thousand dollars, nor the instalments and interest on account of the 200,000 dollars loan obtained from the State of Maryland, for the city of Washington, are included in that calculation, as they may be defrayed out of the following resources, which make no part of the permanent revenues, viz:

1st. The surplus of specie in the treasury, which, as the whole amount there will not, at the close of the present year, fall much short of five millions of dollars, far exceeds the sum which it is prudent to keep.

2dly. The uncollected arrears of the direct tax, estimated at four hundred thousand dollars. And,

3dly. The outstanding uncollected internal duties, amounting to near seven hundred thousand dollars.

The only embarrassment experienced during the course of last year, arose from the difficulty of procuring the remittances necessary to meet the large instalments of debt due in Holland. The impossibility of obtaining bills on that country, to the amount wanted by Government, and the loss which, on account of the rate of exchange, must be incurred by remitting circuitously through England, induced the Secretary of the Treasury to recommend, in a report to the commissioners of the sinking fund, marked C, a recourse to bank stock, as the most favorable mode of remitting.

Of the five thousand shares in the stock of the Bank of the United States, originally subscribed by the United States, 2,780 shares had been sold in 1796, by virtue of the act, entitled "An act making provision for the payment of certain debts of the United States," and for the purpose of discharging a part of the debt due to the bank. The remaining 2,220 shares were now, under the same authority, sold, at 45 per cent. advance. The 1,287,600 dollars which they produced, were, in conformity to the provisions of the said act, applied towards discharging an equal amount of that part of the debt which had become due to the bank before or during the year 1796; and the purchaser of the stock sold, at the same time, to the treasury, an equal sum in bills on Holland, at 41 cents per guilder, the securing of which large amount, at that rate, was the inducement, on the part of Government, to dispose of the bank stock on those terms. As the dividend usually received on the bank stock sold, and the annual interest payable on the debt due to the bank, thus extinguished, were nearly equal, the July half yearly dividend on the stock was, in fact, the premium paid for the purpose of effecting the remittance; and Government has thereby been enabled to obtain, without raising the price of exchange, the whole amount wanted to meet the payments due in Holland, till the month of September, 1803.

Exclusively of, and in addition to, the debt of 1,287,600 dollars, thus paid to the bank, out of the proceeds of the sales of bank shares, a sum of eight millions three hundred and thirty-four thousand seven hundred and fifty-seven dollars and eighty-nine cents, has been paid out of the treasury, during the year ending on the 30th day of September last, on account of the principal and interest of the public debt; and the payments, in part, of the principal of the debt made during the same period, have been as followeth:

1st. The payments on account of the principal and interest of the domestic debt, have been			$4,628,105 39
From which, deducting one year's interest on the same,			3,470,259 75
Leaves a sum, applied to the reimbursement of the principal of the six per cent. and deferred stocks, of			1,157,845 64
2d. Paid to foreign officers, and for the registered debt,			9,603 18
3d. Principal of domestic loans (exclusively of the 1,287,600 dollars paid out of the proceeds of bank shares)			202,400 00
4th. Evidences of public debt paid for lands,			17,162 50
5th. The payments on account of the principal and interest of the foreign debt, have been		3,310,874 32	
From which sum, deducting one year's interest and charges, equal to	462,731 00		
And, on account of the different rates at which bills have been purchased, and of sundry bills returned for non-payment, and now in suit, a further sum of	82,284 98		
		545,015 98	
Leaves, applicable to payment of the principal,			2,765,858 34
			4,152,869 66
Amounting, altogether, to four millions one hundred and fifty-two thousand eight hundred and sixty-nine dollars and sixty-six cents. And if to that sum shall be added the			1,287,000 00
Paid on account of the principal of the debt due to the bank, out of the proceeds of the sale of the bank shares, the total amount of debt extinguished during that year, will be found to exceed five millions four hundred and forty thousand dollars,			5,440,469 66

The balance of specie in the treasury, which, on the first day of October, 1801, amounted to 2,948,718 dollars and 73 cents, had increased, on the first October, 1802, to the sum of 4,539,675 dollars and 57 cents; making a difference in favor of the treasury, of 1,590,956 dollars and 84 cents; which last sum, added to the above-mentioned payment of 4,152,869 dollars and 66 cents, made out of the treasury, on account of the principal of the public debt, makes an actual difference, in favor of the United States, of more than five millions seven hundred and forty thousand dollars, during that year.

The payments on account of the principal of the public debt, from the 1st day of April, 1801, to the 30th day of September, 1802, (exclusively of, and in addition to the bank debt, discharged out of the proceeds of bank shares) amounts to $5,339,886 44

Viz:

On account of the domestic debt,	$1,334,942 81	
On account of the foreign debt,	3,302 543 63	
And in re-payment of temporary loans,	702,400 00	
		$5,339,886 44

And if to that sum shall be added the increase of specie in the treasury, during the same period, which, (as the amount on the 1st April, 1801, did not exceed 1,794,044 dollars and 85 cents) amounts to 2,745,630 72

The difference in favor of the United States, for those eighteen months, will be found equal to eight millions eighty-five thousand and five hundred and seventeen dollars and sixteen cents, $8,085,517 16

Of the annnal appropriation of 7,300,000 dollars, for the principal and interest of the public debt, near three millions nine hundred thousand dollars will be wanted to pay the interest which falls due in the year 1803, and the residue, amounting to three millions four hundred thousand dollars, may be considered as the sum applicable, during that year, to the extinguishment of the principal of the debt.

From all which it results, that, so long as the United States shall not be afflicted by any unforeseen calamity, and whilst the public expenditures shall be kept within their present limits, there does not appear any necessity for increasing the public revenues.

All which is most respectfully submitted, by

ALBERT GALLATIN, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *December 16th*, 1802.

A.

Statement of Lands sold in the districts of Cincinnati, Steubenville, Chillicothe, and Marietta, showing the moneys paid thereon, and the amount due on the 1st November, 1802.

Districts where sold.	Sales, when made. From	Sales, when made. To	Period.	Quantities of land.	Amo't of purchase money.	Amt. of S. expenses.	Amt. paid on purchase.	Amt. due on purchase.	Amt. of forfeitures.
				Acres hdths	Dolls. Cts.	Dolls. Cts.	Dolls. Cts.	Dolls. Cts.	Dolls. Cts.
Cincinnati,	1801 1st Nov.	1802 1st Nov.	12 m'ths	47,506.00	95,012 00	451 00	33,218 06	61,793 94	71 92
Pre-emption lands in do.	do	do	do	96,689.50	193,379 00	1,415 45	56,068 60	137,310 40	
Steubenville,	do	do	do	164,145.62	328,291 24	1,551 00	113,116 25	215,174 99	70 00
Chillicothe,	do	do	do	29,766.40	59,532 80	300 00	17,212 25	42,320 55	65 32
Marietta,	do	1st July,	8 months	1,902.25	3,804 50	18 00	1,252 18½	2,552 31½	
				340,009.77	680,019 54	3,735 45	220,867 34½	459,152 19½	207 24

Periods of payment for the instalments due per the above Statement.

DISTRICTS WHERE PAYABLE.	YEAR WHEN PAYABLE. Amt. in 1803.	Amt. in 1804.	Amt. in 1805.	Amt. in 1806.	TOTAL.
Cincinnati, - - -	$42,398 10	$66,855 96	$70,954 30	$18,895 98	$199,104 34
Steubenville, - - -	18,056 88	65,202 50½	78,427 10½	53,488 50	215,174 99
Chillicothe, - - -	1,440 00	13,842 57	14,199 23	12,838 75	42,320 55
Marietta, - - -	18 94	951 12½	951 12½	631 12½	2,552 31½
Add—instalments due per statement, for 1801, - - -	181,221 47½	199,107 48	170,689 68	- -	551,018 63½
	243,135 39½	345,959 64	335,221 44	85,854 35½	1,010,170 83
Deduct—paid in anticipation for lands purchased previous to Nov. 1, 1801,	- -	- -	- -	-	50,558 50½
				Dollars,	959,612 32½

TREASURY DEPARTMENT, *Register's Office, December* 6, 1802.

JOSEPH NOURSE, *Register*

B.

A Statement exhibiting the amount of Revenue accrued on account of Duties on Importations, for each quarter, from the 1st day of October, 1800, to the 30th day of September, 1802.

QUARTERS ENDING	DUTIES ON			DEBENTURES ISSUED.	BOUNTIES AND ALLOWANCES.	GROSS REVENUE.(a)	PAYMENTS.		OUTSTANDING AT END OF EACH QUARTER.		
	Merchandise.	Tonnage.	Passports and clearances.				In the Treasury.	Debentures.	Bonds.	Debentures.	Nett Revenue.
31st December, 1800,	$4,291,216	$37,393	$3,314	$1,379,937	$5,246	$2,946,740	$2,090,769	$1,362,583	$11,952,834	$2,256,132	$9,696,702
31st March, 1801, -	2,746,225	29,564	4,616	1,445,411	77,215	1,257,779	2,172,630	1,323,772	11,017,357	2,377,771	8,639,586
30th June, 1801, -	6,231,092	49,957	5,316	1,906,244	7,077	4,373,044	2,868,068	1,468,474	12,817,838	2,815,541	10,002,297
30th September, 1801,	6,245,774	45,968	3,786	2,233,320	7,645	4,054,563	2,994,747	1,801,194	14,167,515	3,247,667	10,919,848
31st December, 1801,	4,803,985	43,644	3,740	2,275,133	10,933	2,565,303	2,715,334	2,082,484	14,067,868	3,440,316	10,627,552
(b)31st March, 1802, -	2,688,302	31,698	3,116	1,259,976	87,077	1,376,063	2,859,479	1,768,294	11,759,528	2,931,998	8,827,530
(b)30th June, 1802, -	5,153,384	41,616	4,490	1,422,944	6,718	3,769,828	3,208,883	1,591,248	12,081,392	2,763,694	9,317,698
(b)30th September, 1802,	3,408,248	36,899	2,440	778,883	7,687	2,661,067	3,515,242	1,443,858	10,670,822	2,098,669	8,572,153

(a) This column shows the true amount of gross revenue accruing during each quarter, (after deducting from the total amount of duties, the amount of debentures, bounties, and allowances, granted for, or in lieu of, drawback on the re-exportation of foreign articles) and subject to no other deductions but the expenses of collection.

(b) The accounts for several small ports, for these three quarters, are on estimate.

C.

At a meeting of the Commissioners of the Sinking Fund, on the 7th of June, 1802,

Present: The Secretary of State, the Secretary of the Treasury, the Attorney General of the United States.

The Secretary of the Treasury reported to the Board, that provision has already been made to meet nearly all the demands which will become due in Holland during the course of the present year; but that it is necessary to make immediate provision for the payments on account of principal and interest, which fall due there, during the first five months of the year 1803, and amounting to four millions four hundred and thirty-nine thousand eight hundred and thirty guilders, and payable at the following periods, viz:

1st of January, - - - - -	872,700 guilders.
1st of February, - - - - -	986,350
1st of March, - - - - -	601,000
1st of June, - - - - -	1,979,780

That, from the great diminution of trade between this country and Holland, he has ascertained, during his late excursion to New York and Philadelphia, that it is impracticable to obtain bills on Holland to that amount; that the rate of exchange is already forty-one cents per guilder, and that any attempt, on the part of the Government, to procure the large amount now wanted, would indubitably raise, considerably, the rate of exchange.

That, if it shall be attempted to remit, by the way of England, the loss will be also considerable; the present rate of exchange with that country being now above par, and raising, and would indubitably be enhanced, should Government come into the market for large purchases; and the rate of exchange between England and Holland being, by the last advices, ten guilders eight stivers per pound sterling, nor likely to become more favorable, which, supposing the whole amount in bills on England to be procurable (which is not believed to be the fact) at 168, would, including the commission of one per cent. in England, amount to forty-three and a half cents per guilder.

That the Bank of the United States having been applied to, has refused to undertake to contract for making the necessary remittance; and that the two only considerable offers made to the Secretary, are now submitted to the Board, viz:

The Manhattan Company offer to remit the whole, at the rate of forty-three cents per guilder.

Alexander Baring offers to remit guilders 3,140,487 16½, payable in Amsterdam, at the following dates, viz:

1st of January, 1803, - - - -	605,000 guilders.
1st of February, - - - - -	685,000
1st of March, - - - - -	425,000
1st of June, - - - - -	1,425,487 16½

And at the rate of forty-one cents per guilder: Provided, however, that the United States shall sell to him the two thousand two hundred and twenty shares of the Bank of the United States, owned by the United States, at forty-five per cent. advance, or at the rate of five hundred and eighty dollars per share; which last proposition is recommended by the Secretary of the Treasury as the most eligible; as, exclusively of the advantageous rate of exchange thereby secured, the transaction will not have any unfavorable effect on the rate of exchange generally, and, by so considerably diminishing the demand, will enable the United States to obtain what is still wanted, at a reasonable rate; and because, in his opinion, the price obtained for the Bank shares, is more than could be obtained were they thrown in the market for sale, and more than their intrinsic value. Whereupon, it was

Resolved, by the Board, "That the Secretary of the Treasury be authorized to sell the shares of the stock of the Bank of the United States, belonging to the United States, and that the proceeds thereof be applied to the payment of the capital or principal of any part of the debt of the United States, which had become due to the Bank of the United States before or during the course of the year 1796, and which remains still unpaid, in conformity to the provisions of the act, entitled 'An act making provision for the payment of certain debts of the United States,' passed on the 31st day of May, 1796."

JAMES MADISON, *Secretary of State.*
ALBERT GALLATIN, *Secretary of the Treasury.*
LEVI LINCOLN, *Attorney General.*

Attest,

EDWARD JONES, *Secretary to the Board of Commissioners of Sinking Fund.*

7th CONGRESS.] No. 188. [2d SESSION.

REMISSION OF DUTIES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, DECEMBER 22, 1802.

Mr. SAMUEL SMITH, from the Committee of Commerce and Manufactures, to whom was referred the petition of John Holland, Jr. of Boston, made the following report:

That it appears from the proofs submitted, that the petitioner arrived in the port of Boston, in the schooner Hannah, on Sunday, the twentieth of September, one thousand eight hundred and one; that, on Monday, the twenty-first, he entered the said schooner at the custom house, being himself the owner and commander; that, on the night of the same day, his schooner caught fire below the cabin floor, and the fire increasing, the said schooner was scuttled, by order of the fire wards, and sunk; by which the cargo suffered great damage.

The petitioner, therefore, prays a remission of duty on the said cargo, in proportion to the damage sustained.

The committee are of opinion, that, as no part of the cargo had been landed, the prayer of the petition ought to be granted, and recommend the following resolution:

Resolved, That the collector for the port of Boston and Charlestown be, and he is, hereby, authorized to have ascertained the rate of damage sustained by John Holland, Jr. on the goods which were on board the schooner Hannah, when she caught fire, and remit to the said John Holland the duties, in proportion to the damage sustained by the goods damaged as aforesaid.

7th Congress.] No. 189. [2d Session.

DUTIES AND DRAWBACKS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 4, 1803.

TREASURY DEPARTMENT, *January* 3, 1803.

SIR:

In obedience to the permanent order of the House of Representatives, passed on the third of March, 1797, I have the honor to transmit a statement, exhibiting the amount of duties and drawbacks on goods, wares, and merchandise, imported into the United States, and exported therefrom, during the years 1799, 1800, and 1801.

I have the honor to be, very respectfully, sir, your obedient servant,

ALBERT GALLATIN.

The Hon. the SPEAKER *of the House of Representatives.*

A Statement exhibiting the amount of Drawbacks payable on sundry articles exported from the United States, in the years 1799, 1800, *and* 1801, *compared with the amount of Duties collected on the same, respectively.*

SPECIES OF MERCHANDISE.	IN THE YEAR 1799.		IN THE YEAR 1800.		IN THE YEAR 1801.	
	Duties received.	Drawbacks payable.	Duties received.	Drawbacks payable.	Duties received.	Drawbacks payable.
On Merchandise—	Dolls.	Dolls.	Dolls.	Dolls.	Dolls.	Dolls.
Paying a duty of 10 per cent. *ad val.*	1,654,709	289,357	562,182	191,476	2,339	8,444
Do 11 do –	418,968	252,252	142,456	90,603	3,659	10,331
Do 12½ do –	912,771	206,136	2,886,365	304,160	4,738,042	822,263
Do 13¾ do –	150,676	67,861	329,947	80,692	688,854	231,835
Do 15 do –	723,955	69,756	1,123,015	115,288	1,397,954	164,973
Do 16½ do –	119,986	22,491	146,221	25,750	122,720	25,443
Do 20 do –	40,997	6,077	59,149	4,965	91,047	7,159
Do 22 do –	11,961	3,048	13,877	2,654	23,232	3,942
Wines, at 40 do –	65,557	47,957	49,458	57,162	62	3,593
Do 44 do –	50,919	55,614	27,993	33,519		
Wines, Madeira, – – –	35,949	6,826	151,846	11,817	155,124	12,202
Burgundy and Champaigne, –	391	167	748	108	2,167	337
Sherry, – – –	231,388	37,468	75,493	13,062	26,239	342
St. Lucar, – – –	6,647	1,912	1,220	544	138	
Lisbon, – – –	38,008	890	89,904	174	133,830	2,711
Oporto, – – –	35,796	3,648	9,810	980	4,140	77
Teneriffe and Fayal, –	55,833	9,497	86,257	11,905	98,885	26,289
Malaga, – – –	61,665	24,946	68,310	19,393	43,206	41,477
All other, – – –	69,059	47,787	241,339	132,467	481,803	394,002
Spirits, Foreign, distilled from grain, –	151,290	15,966	181,082	19,552	252,697	16,357
Do. from other materials,	2,151,600	233,166	1,367,210	94,464	2,089,962	121,879
Domestic do. from Molasses, –	498	175	203	172	522	
Do. from domestic produce, –	2	–	41		24	54
Molasses, – – – –	167,911	1,277	194,248	446	299,768	15,927
Beer, Ale, and Porter, – –	22,871	2,834	22,114	7,273	15,917	3,074
Tea, Bohea, – – –	412,329	2,097	367,617	109,027	187,071	68,898
Souchong, – – –	58,491	1,178	128,847	3,589	134,715	55,913
Hyson, – – – –	92,385	15,106	214,978	43,854	186,334	96,418
Other Green, – – –	109,847	1,881	153,353	12,730	248,507	78,734
Coffee, – – – –	1,932,504	1,464,170	2,120,368	1,773,422	2,983,447	2,439,944
Cocoa, – – – –	124,136	102,076	120,192	93,334	173,330	137,132
Chocolate, – – – –	31	–	61		99	
Sugar, Brown, – – –	1,547,823	731,488	1,796,428	734,801	2,623,647	1,346,382
Clayed, – – –	984,661	864,847	1,019,863	840,951	1,123,594	1,067,532
Lump, – – –	29					
Loaf and Candy, – –	255	162	1,967	310	1,292	55
All other, – – –	115				430	
Candles, Tallow, – – –	2,021	1,020	2,544	1,095	5,596	1,856
Wax and Spermaceti, –	660	288	161	17	273	108
Cheese, – – – –	18,685	13,182	34,649	16,565	50,344	43,747
Soap, – – – –	13,302	11,246	74,183	34,636	38,830	45,560
Pepper, – – – –	20,106	29,295	158,984	53,642	289,124	234,532
Pimento, – – – –	33,020	23,151	25,642	16,827	15,848	10,037
Tobacco, manufactured, – –	8,855	542	19,699	5,314	17,947	1,147
Snuff, – – – –	3,274	1,257	3,607	109	3,048	3,986
Indigo, – – – –	83,965	68,028	167,558	141,800	129,380	73,723
Cotton, – – – –	141,514	113,282	105,787	103,484	129,731	108,675
Nails, – – – –	66,314	11,386	73,939	14,264	73,878	12,543
Spikes, – – – –	1,493	137	4,904	89	2,877	67
Lead, Bar and other, – –	27,478	28	24,972	635	23,034	3,867
Steel, unwrought, – – –	6,801	42	9,077	511	15,489	529
Hemp, – – – –	165,785	500	19,535	1,017	81,435	
Cables, – – – –	1	183	292	1,181	860	49
Cordage, Tarred, – – –	37,912	4,922	19,647	9,888	50,900	5,731
Do. Untarred, and Yarn, –	2,296	43	2,456	25	3,267	
Twine and Pack-thread, – –	7,915	469	8,546	700	7,120	265
Glauber Salts, – – –	2,285	258	2,832	28	2,995	254
Salt, – – – –	488,617	20,805	687,387	5,190	686,454	13,864
Coal, – – – –	11,981	79	25,150	181	31,889	227
Boots, – – – –	1,428	562	3,460	323	5,388	383
Shoes and Slippers of Silk, –	546	216	876	298	1,022	757
Do. all other, – – –	11,403	2,407	11,766	1,822	13,559	839
Cards, Wool and Cotton, – –	10	–	2		35	
Do. Playing, – – –	11,134	11,904	19,462	8,997	48,939	52,623
Dollars, –	13,610,814	4,905,345	15,261,279	5,249,282	20,064,059	7,819,093

TREASURY DEPARTMENT, *Register's Office, January* 1, 1803.

JOSEPH NOURSE, *Register.*

7th Congress.] No. 190. [2d Session.

INTERNAL REVENUES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 6, 1803.

TREASURY DEPARTMENT, *January* 3, 1803.

SIR:

I have the honor to transmit two statements relating to the internal revenues of the United States, accompanied with a letter from the commissioner of the revenue, explanatory thereof.

The statement marked A exhibits the official emoluments and expenditures of the officers employed in collecting the internal revenues of the United States, from the first of January, 1801, to the 31st of December following, and is rendered in pursuance of an act of Congress, passed on the 11th day of July, 1798.

The statement marked B exhibits the amount of duties upon domestic distilled spirits and on stills; the amount of duties upon sales at auction, refined sugar, carriages, and upon licences to retailers; and the amount of duties upon stamped vellum, parchment, and paper, and which have accrued from the first of January, 1801, to the 31st of December following, and is rendered in pursuance of the resolution of the House of Representatives, passed on the 6th day of January, 1797.

I have the honor to be, very respectfully, sir, your obedient servant,

ALBERT GALLATIN.

The Honorable the SPEAKER *of the House of Representatives.*

TREASURY DEPARTMENT, *Revenue Office, December* 29, 1802.

SIR:

I have the honor to enclose two statements relating to the internal revenues of the United States, which have been prepared pursuant to a resolution of the House of Representatives, passed on the 6th day of January, 1797, and an act of Congress passed on the 11th day of July, 1798.

These sta'ements exhibit the amount of duties upon *domestic distilled spirits and stills; sales at auction; refined sugar; carriages; retailers' licences; and stamps upon vellum, parchment, and paper;* also, the *official emoluments and expenditures* of the officers employed in collecting the same, for the year prior to the first day of January, 1802, as ascertained from abstracts rendered by the supervisors of the respective districts.

In order to show the progress of remittances, during the period for which these accounts are made up, I have annexed a note of the sums which were paid into the treasury, and covered by warrant, on account of the internal revenues, and on account of the direct tax, by the several supervisors.

I have the honor to be, with perfect respect, your obedient servant,

WILLIAM MILLER, Jr. *Commissioner of the Revenue.*

The Honorable the Secretary of the Treasury.

A.

Statement showing the number of each description of officers actually employed in each district, during the year 1800, *the amount allowed by law for salaries, &c. and the emoluments and expenditures, during the year ending on the* 31*st December*, 1800.

Districts.	NUMBER OF OFFICERS EMPLOYED.				EMOLUMENTS.									EXPENDITURES.					
	Supervisors.	Inspectors.	Collectors.	Auxiliary officers.	Salaries and other annual allowances.	Allowance for clerk hire.	Commissions.	Signing, countersigning, and issuing certificates.	Gauging casks.	Measuring and marking stills.	Fines and penalties.	Stationary, printing, and postage.	Total amount.	Clerk hire.	Office rent and fuel.	Other official expenses.	Stationary, printing, and postage.	Total amount.	Balance in favor of each officer.
New Hampshire,	1	-	5	7	$820 00	$400	$589 13	12½	30	-	$27 25	$60 93	1,897 73½	$300 00	$115 50	$58 50	$60 93	$534 93	$1,362 80½
Massachusetts,	1	3	37	-	3,293 00	1,250	11,473 89¼	$1,669 71	1,184 80	$2 25	140 36½	920 90	19,944 91¾	2,500 00	1,350 00	571 62	920 90	5,342 52	14,602 39¾
Rhode Island,	1	-	7	-	850 00	400	1,680 09	429 24	108 36	-	25 00	123 42	3,616 11	703 00	133 55	15 10	123 42	975 07	2,641 04
Connecticut,	1	-	11	-	869 82	200	1,615 90½	414 15½	-	9 75	1 00	230 27	3,340 90¼	560 00	325 50	202 35	230 27	1,318 12	2,022 78¼
Vermont,	1	-	3	8	920 00	300	226 87	-	..	-	-	79 60	1,526 47	300 00	-	-	79 60	379 60	1,146 87
New York,	1	-	32	-	2,070 00	800	7,964 72	1,245 39	34 62	5 55	-	938 72	13,059 00	1,850 00	746 00	443 50	938 72	3,978 22	9,080 78
New Jersey,	1	-	13	-	1,420 00	400	1,105 70	125 58	5 28	3 60	-	411 01	3,471 17	715 00	413 00	206 00	411 01	1,745 01	1,726 16
Pennsylvania,	1	4	19	-	4,162 50	1,400	14,371 03	801 65	13 20	78 00	156 97	1,867 92	22,851 27	2,645 00	536 50	892 10	1,867 92	5,941 52	16,909 75
Delaware,	1	-	3	-	830 00	300	358 05½	-	-	27 00	-	56 26	1,571 31½	300 00	-	-	56 26	356 26	1,215 05½
Maryland,	1	2	20	-	3,250 00	1,100	5,088 20	711 33	-	18 00	-	325 17	19,522 70	2,181 66	640 00	-	325 17	3,146 83	7,375 87
Virginia,	1	6	73	33	8,401 50	1,800	9,062 36	187 68	475 87	201 25	25 00	1,271 72	21,425 38	2,700 00	548 00	4,562 00	1,271 72	9,081 72	12,343 66
Ohio,	1	1	19	11	1,865 00	450	1,747 67	-	1 05	138 60	-	273 00$\frac{2}{343}$	4,475 32$\frac{2}{343}$	850 00	560 00	1,298 00	273 00$\frac{2}{343}$	2,981 00$\frac{2}{343}$	1,494 32
Tennessee,	1	-	3	11	840 00	300	653 93	-	-	21 60	-	245 18	2,060 71	287 50	151 00	174 86	245 18	858 54	1,201 17
North Carolina,	1	4	58	-	5,400 00	1,400	2,406 66	62 89	41 10	131 28	-	809 09	10,251 02	1,400 00	70 00	184 75	809 09	2,463 84	7,787 18
South Carolina,	1	2	19	19	3,466 05	1,100	3,118 65	76 73	-	35 70	25 00	955 42	8,777 55	2,755 00	602 50	565 61	955 42	4,878 53	3,899 02
Georgia,	1	-	8	11	870 00	300	226 28	-	-	-	-	152 54	1,548 82	-	-	-	152 54	152 54	1,396 28
Total,	16	22	330	100	39,327 87	11,900	61,689 14¼	5,764 48	1,864 58	672 58	400 58½	8,721 15$\frac{2}{3}$	130,340 40$\frac{2}{343}$	20,047 16	6,191 55	9,174 39	8,721 15$\frac{2}{343}$	44,134 25$\frac{2}{343}$	86,205 14$\frac{1}{3}$

TREASURY DEPARTMENT, *Revenue Office, December* 29, 1802.

WILLIAM MILLER, Jr. *Commisssioner of the Revenue.*

B.

Statement of the duties arising on domestic distilled Spirits and Stills, during the year ending upon the 31*st December*, 1801.

IN WHAT DISTRICT.	Amount of duties arising on spirits distilled from foreign materials, and on spirits distilled from domestic materials, in cities, towns, and villages, from stills of 400 gallons capacity and upwards.	Amount of duties arising on stills in the country, and on stills in cities, towns, & villages, under 400 gallons capacity, employed in distilling domestic materials.	Total amount of duties payable in each district.
New Hampshire,	$9 66	- -	$9 66
Massachusetts,	140,233 91	$1,060 59	141,294 50
Rhode Island,	20,221 47	- -	20,221 47
Connecticut,	1,785 08	5,870 43	7,655 51
Vermont,	18 32	168 90	187 22
New York,	8,037 54	6,544 32	14,581 86
New Jersey,	- -	4,313 39	4,313 39
Pennsylvania,	1,418 35	89,771 06	91,189 41
Delaware,	- -	1,485 78	1,485 78
Maryland,	- -	21,491 69	21,491 69
Virginia,	217 51	67,261 29	67,478 80
Ohio,	- -	22,733 06	22,733 06
Tennessee,	- -	8,478 70	8,478 70
North Carolina,	- -	18,174 90	18,174 90
South Carolina,	6,717 37	8,048 70	14,766 02
Georgia,*	- -	1,667 22	1,667 27
Total,	$178,659 21	$257,070 03	$435,729 24

* The supervisor of Georgia has not rendered his abstract of still duties for the half year ending 31st December, 1801.

TREASURY DEPARTMENT, REVENUE OFFICE, *December* 29, 1802.

WM. MILLER, Jun., *Commissioner of the Revenue.*

B—Continued.

A statement of the duties upon Sugar refined, during the year ending upon the 31*st December*, 1801.

IN WHAT DISTRICT.	Quantities of sugar removed.	Gross amount of duties.	Discount allowed for prompt payment at 6 per cent.	Nett amount of duty in each district.
	In pounds.	Dolls. Cts.	Dolls. Cts.	Dolls. Cts.
Massachusetts,	318,172 00	6,363 64	234 56	6,129 08
Rhode Island,	86,477 00	1,279 54	6 36	1,723 18
New York,	1,524,499 00	30,489 99	1,640 84	28,849 15
Pennsylvania,	1,420,065 00	28,401 28	55	28,400 73
Maryland,	561,013 00	11,220 26	265 18	10,955 08
Virginia,	24,121 00	482 43	- -	482 43
Total,	3,934,347 00	$78,687 14	$2,147 49	$76,539 65

TREASURY DEPARTMENT, *Revenue Office*, *December* 29, 1802.

WILLIAM MILLER, Jr., *Commissioner of the Revenue.*

B—Continued.

A Statement of the duties upon Licences granted to retailers of Wines and Foreign Distilled Spirits, during the year ending upon the 31st December, 1801.

IN WHAT DISTRICT.	NUMBER OF LICENCES.		AMOUNT OF DUTY IN EACH DISTRICT.
	Wine.	Spirits.	
New Hampshire,	91	581	$3,360
Massachusetts,	569	2,409	14,880
Rhode Island,	39	301	1,700
Connecticut,	300	1,021	6,605
Vermont,	61	301	1,810
New York,	906	2,117	15,115
New Jersey,*	50	139	945
Pennsylvania,	606	1,009	8,075
Maryland,	272	564	4,180
Virginia,	349	972	6,605
Delaware,	60	125	925
Ohio,	14	13	128 74
Tennessee,	13	13	130
North Carolina,	86	378	2,320
South Carolina,	111	287	1,990
Georgia,*	29	52	405
Total,	3,556	10,282	$69,173 74

* Abstracts from New Jersey for the last half year, and from Georgia for the last quarter, not rendered.

TREASURY DEPARTMENT, *Revenue Office, December* 29, 1802.

WILLIAM MILLER, Jr., *Commissioner of the Revenue.*

B—Continued.

Statement of the duties on Sales at Auction, during the year ending on the 31*st December,* 1801.

IN WHAT DISTRICT.	Amount of purchase money, at ¼ per cent.	Amount of purchase money, at ½ per cent.	Gross amount of duties.	Auction'rs' allowance thereon, at 1 per cent.	Amount of duty payable in each District.
New Hampshire,	$23,407 41	$7,554 54	$96 36	87	$95 49
Massachusetts,	579,458 99	3,242,182 20	17,659 41	$176 03	17,483 38
Rhode Island,	14,876 24	91,789 43	496 06	4 90	491 16
Connecticut,	21,893 75	32,556 14	217 52	2 15	215 37
Vermont.	- -	104 41	52	- -	52
New York,	524,295 15	3,298,623 05	17,803 46	177 79	17,625 67
New Jersey,*	10,677 25	7,732 54	65 33	61	64 72
Pennsylvania,	266,072 54	2,357,184 37	12,451 01	124 37	12,326 64
Delaware,	4,810 47	10,260 61	63 32	58	62 73
Maryland,	225,505 95	1,440,189 84	7,764 48	77 46	7,687 02
Virginia,	90,039 69	812,024 26	4,285 26	42 43	4,242 82
Ohio,	336 00	2,194 52	11 81	12	11 69
Tennessee.					
North Carolina,	11,137 87	69,671 14	376 19	3 76	372 43
South Carolina,	72,869 43	849,682 28	4,430 38	43 86	4,386 52
Georgia,	- -	213,347 98	1,067 30	10 62	1,056 68
Total,	$1,845,380 74	$12,435,097 31	$66,788 41	$665 55	$66,122 84

* Abstracts from New Jersey for the last half year, not rendered.

TREASURY DEPARTMENT, *Revenue Office, December* 29, 1802.

WILLIAM MILLER, Jr., *Commissioner of the Revenue.*

B—Continued.

A Statement of the Duties upon Carriages for the conveyance of persons, during the year ending on the 31st December, 1801.

IN WHAT DISTRICT.	15 DOLS.	AT 12 DOLLARS.			AT 9 DOLLARS.			6 DOLS.	AT 3 DOLLARS.							AT 2 DOLLARS.		Amount of duty payable in each district.
	Coaches, at	Chariots.	Post Chariots.	Post Chaises.	Phætons.	Coaches.	Other Carriages, having pannel work above, with blinds, glasses, or curtains.	Four Wheel Carriages, having framed posts and tops, with steel springs, at	Four Wheel Carriages, with wooden or iron springs or jacks.	Curricles with tops.	Chaises with tops.	Chairs with tops.	Sulkies with tops.	Other Two Wheel top Carriages.	Two Wheel Carriages, with steel or iron springs.	All other Two Wheel Carriages.	Four Wheel Carriages, having framed posts and tops, and resting upon wooden spars.	
New Hampshire,	-	3	-	-	2	12	-	7	12	-	576	1	84	-	-	13	1	2,029 58
Massachusetts,	12	39	-	26	52	33	1	14	126	6	4,197	54	107	1	-	143	5	15,251 81
Rhode Island,	-	4	-	-	8	13	-	4	10	-	351	1	14	-	3	20	1	1,427 00
Connecticut,	-	-	-	-	7	4	2	12	70	-	1,285	28	53	-	11	533	5	5,329 06
Vermont,	-	-	-	-	2	-	-	2	6	-	38	-	3	-	-	25	1	225 42
New York,	18	47	1	4	69	106	3	66	57	8	46	224	14	11	160	983	71	6,592 14
New Jersey,*	-	-	-	-	1	-	1	5	4	-	-	45	3	-	1	60	49	414 69
Pennsylvania,	26	27	6	1	52	218	-	144	174	8	27	1,046	29	1	38	120	73	8,376 57
Delaware,	1	1	2	-	8	11	-	10	15	1	672	58	44	2	-	58	2	2,708 73
Maryland,	10	77	5	10	68	132	13	58	105	30	777	391	91	10	22	272	7	8,299 19
Virginia,	13	277	4	20	94	280	-	103	199	8	2	376	-	4	181	1,731	19	13,532 92
Ohio,	-	1	-	-	1	11	-	5	10	1	-	2	-	-	1	2	2	147 83
Tennessee,	-	2	-	-	-	2	-	3	2	-	-	-	-	-	2	5	-	77 83
North Carolina,	2	30	2	6	40	53	2	10	5	1	8	29	1	11	40	1,685	39	5,005 48
South Carolina,	26	26	10	19	28	74	2	17	6	4	122	49	22	6	30	853	5	4,356 96
Georgia,*	-	-	-	-	-	5	-	2	-	-	-	12	2	-	-	5	16	151 00
Total, *dollars*,	108	534	30	86	432	954	24	462	801	67	8,101	2,316	467	46	489	6,508	296	$73,926 21

* Abstracts from New Jersey for the last half year, and from Georgia for the last quarter, not rendered.

TREASURY DEPARTMENT, REVENUE OFFICE, *December* 29, 1802.

WILLIAM MILLER, Jr., *Commissioner of the Revenue.*

B—Continued.

A Statement of the duties upon Stamped Vellum, Parchment, and Paper, during the year ending upon the 31st December, 1801.

IN WHAT DISTRICT.	SALES.			Commutation of 1 per cent. received on bank dividends.	Fines and penalties.	Nett amount accruing in each district.
	Gross amount.	Discount allowed on purchases of $10 and upwards.	Nett amount.			
New Hampshire, -	$4,297 49	$158 91	$4,138 57	$132 40	$20 00	$4,290 97
Massachusetts,‡ -	37,995 19	2,557 59	35,437 60	2,049 96	40 00	37,527 56
Rhode Island, -	6,478 15	408 26	6,069 89	503 50	20 79	6,594 18
Connecticut, -	7,362 09	207 60	7,154 48	230 72	30 00	7,415 20
Vermont, - -	1,146 01	8 44	1,137 57	- -	- -	1,137 57
New York, - -	62,107 04	3,984 94	581,22 10	2,752 49	119 48	60,994 07
New Jersey,* -	2,344 16	38 43	2,305 73	- -	- -	2,305 73
Pennsylvania, -	51,756 43	3,330 57	48,425 86	12,542 80	208 45	61,177 11
Delaware, - -	1,770 28	88 05	1,682 22	110 00	20 35	1,812 57
Maryland, - -	30,573 18	1,616 99	28,956 19	1,963 79	30 00	30,949 98
Virginia, - -	22,838 54	359 70	22,478 84	439 66	183 85	23,102 35
Ohio†, - -	79 30	5 41	73 89	- -	- -	73 89
Tennessee, - -	736 88	17 46	719 42	- -	51 04	770 46
North Carolina, -	6,544 42	21 25	6,523 17	- -	80 25	6,603 42
South Carolina, -	20,510 25	1,228 22	19,282 03	750 00	81 05	20,113 08
Georgia,* - -	3,026 59	4 62	3,020 97	- -	152 50	3,173 47
Total,	$259,566 00	$14,36 44	$245,528 53	$21,475 32	$1,037 76	$268,041 61

* Abstracts from New Jersey for the last half year, and from Georgia for the last quarter, not rendered.
† Abstracts of sales by the collectors in Ohio District, not rendered.
‡ Abstracts of sales by the collectors in Massachusetts District, for the last half year, not rendered.

TREASURY DEPARTMENT, *Revenue Office, December* 29, 1802.

WILLIAM MILLER, Jr., *Commissioner of the Revenue.*

A General Statement of the duties upon domestic distilled Spirits and Stills, refined Sugar, Licences to retailers of Wine and foreign distilled Spirits, Sales at Auction, Carriages for the conveyance of persons, and stamped Vellum, Parchment, and Paper, during the year ending the 31st of December, 1801.

In what District.	Domestic distilled spirits.	Stills.	Refined sugar.	Licences to retailers.	Sales at Auction.	Carriages for the conveyancce of persons.	Stamps.	Amount of duty in each District.
N. Hampshire,	$9 66	-	-	$3,360 00	$95 49	$2,029 58	$4,290 97	$9,785 70
Massachusetts,	410,233 91	$1,060 59	$6,129 08	14,880 00	17,483 38	15,251 81	37,527 56	232,566 33
Rhode Island, -	20,221 47	-	1,723 18	1,700 00	491 16	1,427 00	6,594 18	32,156 99
Connecticut, -	1,785 08	5,870 43	-	6,605 00	215 37	5,329 66	7,415 20	27,220 14
Vermont, -	18 32	168 90	-	1,810 00	52	225 42	1,137 57	3,360 73
New York, -	8,037 54	6,544 32	28,849 15	15,115 00	17,625 67	6,592 14	60,994 07	143,757 89
New Jersey, -	-	4,313 39	-	945 00	64 72	414 69	2,305 73	8,043 53
Pennsylvania, -	1,418 35	89,771 06	28,400 73	8,075 00	12,326 64	8,376 57	61,177 11	209,545 46
Delaware, -	-	1,485 78	-	925 00	62 73	2,708 73	1,812 57	6,994 81
Maryland, -	-	21,491 69	10,955 08	4,180 00	7,687 02	8,299 19	30,949 98	83,562 96
Virginia, -	217 51	67,261 29	482 43	6,605 00	4,242 82	13,532 92	23,102 35	115,444 32
Ohio, - -	-	22,733 06	-	128 74	11 69	147 83	73 89	23,095 21
Tennessee, -	-	8,478 70	-	130 00	-	77 83	770 46	9,456 99
North Carolina,	-	18,174 90	-	2,320 00	372 43	5,005 48	6,603 42	32,476 23
South Carolina,	6,717 37	8,048 70	-	1,990 00	4,386 52	4,356 96	20,113 08	45,612 63
Georgia, -	-	1,667 22	-	405 00	1,056 68	151 00	3,173 47	6,453 37
Total,	$178,659 21	257,070 03	76,539 65	69,173 74	66,122 84	73,926 21	268,041 61	989,533 29

By referring to the notes which are annexed to the preceding statements, it will be found that some abstracts are still wanting to complete the statement of duties for the year 1801, viz:

From the District of New Jersey the abstract of duties on Licences to retailers, on Sales at Auction, on Carriages, and on Stamps for the last half year.

From the District of Georgia, the abstract of duies on Stills, for the last half year, on Licences to retailers, on Carriages, and on Stamps, for the last quarter.

From the District of Ohio, abstracts of sales of Stamps by collectors, for the whole year; and

From the District of Massachusetts, abstracts of sales of Stamps by collectors, for the last half year.

TREASURY DEPARTMENT, *Revenue Office, December* 29, 1802.

WILLIAM MILLER, Jr., *Commissioner of the Revenue.*

The following sums were received from the Supervisors of the Revenue, by the Treasurer of the United States, during the year 1800, *viz.*

	On account of the Internal Revenue.	On account of the direct tax of two millions of dollars.
In the first quarter,	$228,450 61	$194,217 13
Second ditto,	253,372 22	170,034 35
Third ditto,	243,260 78	93,058 71
Fourth ditto,	323,003 82	77,033 19
	$1,048,087 43	$534,343 38

Which sums were received from the following Districts, viz:

	On account of the Internal Revenue.	On account of the Direct tax.
New Hampshire,	$16,236 81	$13,426 68
Massachusetts,	228,742 01	73,250 00
Rhode Island,	30,788 70	7,050 00
Connecticut,	36,844 97	4,400 00
Vermont,	2,294 00	8,137 30
New York,	123,302 89	117,720 57
New Jersey,	22,801 08	17,713 30
Pennsylvania,	214,179 33	54,549 55
Delaware,	7,188 17	5,468 00
Maryland,	96,438 22	73,000 00
Virginia,	135,055 14	154,531 24
Ohio,	16,128 58	4,000 00
Tennessee,	8,814 62	1,096 74
North Carolina,	44,939 79	- -
South Carolina,	54,687 16	- -
Georgia,	9,646 02	- -
Total,	$1,048,087 43	$534,343 38

TREASURY DEPARTMENT, *Revenue Office, December* 29, 1802.

WILLIAM MILLER, Jr., *Commissioner of the Revenue.*

7th CONGRESS.] **No. 191.** [2d SESSION.

MINT.

COMMUNICATED TO CONGRESS, JANUARY 11, 1803.

Gentlemen of the Senate
and of the House of Representatives:

I transmit you a report, received from the Director of the Mint, on the subject of that institution.

January 11, 1803. TH: JEFFERSON.

MINT OF THE UNITED STATES, 1*st January*, 1803.

The Director of the Mint of the United States begs leave respectfully to make his annual report on the issues and state of the mint.

He is happy to inform the President that the bullion, deposited in the mint during the past year, has far exceeded what was expected at the beginning of it, notwithstanding the considerable check given to deposites, for some time, by frequent reports from the seat of Government, during the last session of Congress, that the mint would be abolished.

Since the 1st day of January, 1802, there has been issued from the mint a sum, amounting, in the whole, to five hundred and sixteen thousand one hundred and fifteen dollars and eighty-three cents, as will appear in detail by schedule No. 1, hereunto annexed, which have been added to the current coin of the Union. Of this sum, one hundred and twenty nine thousand seven hundred and thirty dollars and ninety one cents, in value, in gold, have been coined from bullion and gold dust imported into the United States, and collected to the mint, as a centre, from the different parts of the Union. The balance of the gold coinage has been coined from clipped, plugged, and

otherwise spoiled foreign coins, which have been sent to the mint as bullion. Had not this whole sum been coined in the United States, it must have been remitted to the European markets, in which case the freight, insurance, and commissions, with the profits on the cents, would have amounted to a sum nearly equal to the current expenditures of the mint.

All these deposites were private property, the certificates for which were sold, generally, as soon as given, to the banks in this city, at a fourth and a half per cent. discount for the delay of coinage. The banks are fond of keeping the coin in their vaults, as part of their capitals, on account of the ease with which they are counted, without the trouble of weighing. The Bank of the United States, indeed, having a considerable part of their specie in this coin, have been enabled, for some time past, to cancel their five dollar notes, and to substitute the payment of half eagles, by which our coins begin to be more generally dispersed among the people.

There have never been any of the precious metals coined on account of the Government of the United States.

Comparative issues from the mint, for several years past, will appear by schedule No. 2, also hereunto annexed. The current expenses of the mint, for the past year, have amounted to seventeen thousand four hundred and sixty-two dollars and sixty-five cents, as will appear from schedule No. 3, from which the profits on the copper coinage, amounting to $5,644 33 should be deducted. Besides the cents on hand, we have near twenty-four tons of copper-planchettes ready for striking; the coinage of which are in daily operation, at the rate of fifteen thousand cents a day.

It is a duty incumbent upon the Director of the Mint respectfully to call the President's attention to the expiration of the law of the United States, for continuing the mint at Philadelphia, on the 4th of March next, by its own limitation. It, therefore, becomesabsolutely necessary that the subject should be brought before Congress, so early, that provision may be made for the contingency. If Congress should rise without doing any thing therein, the mint could not be continued in Philadelphia, with propriety; neither could it be removed to the seat of Government, for want of a law to authorize it.

It is but doing justice to merit to say, that the officers of the mint, concerned in the coinage, and the workmen, have greatly increased in their professional knowledge, and have acquitted themselves with strict integrity, and particular attention to their several departments, for many years past; so that not a dollar has been lost, except in one solitary instance, when the culprit was detected by their assiduity and care, prosecuted and punished, and it was by their exertions that the mint was kept open during the late distress of the city, by the fever of last summer.

If the mint should remain in its present situation, there will be a necessity of, at least, two additional horses, and some repairs to the machinery—part of it having been repaired, the past year, from necessity. At least five hundred dollars will be necessary, in that case, to be added to the usual estimate, to be appropriated for the purchase of horses, and further repairs to the present machinery.

All which is respectfully submitted to the President, by his very obedient and humble servant,

ELIAS BOUDINOT, *Director.*

To the PRESIDENT *of the United States.*

An abstract of the Coins struck at the Mint of the United States, from 1st January to 31st December, 1802.

GOLD COINS.

	Eagles.	Half Eagles.	Quarter Eagl's	Dollars.	Totals.
Quarter ending 31st March, 1802, -	4,416	10,076	-	94,540	
Do. 30th June, do. -	-	42,748	-	213,740	
Do. 30th September, do. -	6,789	352	1,654	73,785	
Do. 31st December, do. -	3,885	-	958	41,285	
	15,090	53,176	2,612		
Total amount of Gold Coins, - - - - -					423,350 00

SILVER COINS.

	Dollars.	Half Dollars.	Dimes.	Half Dimes.	Dollars. Cts.	
Quarter ending 31st March, 1801,	9,841	7,910	-	2,550	13,923 50	
Do. do. 30th June, do.	957	-	10,975	10,460	2,577 50	
Do. do. 30th Sept. do.	8,710	-	-	-	8,710 00	
Do. do. 31st Dec. do.	22,142	21,980	-	-	33,132 00	
	41,650	29,890	10,975	13,010		
Total amount of Silver Coins, - - - -						58,343 00

COPPER COINS.

	Cents.	Half Cents.	Dolls. Cts.	
Quarter ending 31st March, 1801, - - - -	976,600	-	9,766 00	
Do. do. 30th June, do. - - - -	1,004,000	-	10,040 00	
Do. do. 30th Sept. do. - - - -	861,000	8,200	8,651 00	
Do. do. 31st Dec. do. - - - -	593,500	6,166	5,965 83	
	3,435,100	14,366		
Total amount of Copper Coins, - - - -				34,422 83
Total amount of Coins issued by the mint, from 1st January, to 31st December, 1802, inclusive,				$516,115 83

MINT OF THE UNITED STATES, TREASURER'S OFFICE, PHILADELPHIA, 31*st December*, 1802.

For BENJAMIN RUSH.
G. EHRENZELLER.

Comparative statement of the coins issued by the Mint of the United States, from the year 1798 to 1802, inclusive, viz.

		Dollars.	Gold.	Silver.	Copper.	Totals.
1798	7,974 eagles,	79,740				
	24,867 half ditto,	124,335				
	614 quarter eagles,	1,535				
			205,610			
	327,536 dollars,	327,536				
	27,550 dimes,	2,755				
				330,291		
	979,700 cents,				9,797	545,698 00
1799	17,483 eagles,	174,830				
	7,451 half ditto,	37,255				
	480 quarter ditto,	1,200				
			213,285			
	423,515 dollars,			423,515		
	904,585 cents,					
	12,167 half cents,				9,106 68	645,906 68
1800	25,965 eagles,					
	11,622 half eagles,		317,760			
	220,920 dollars,					
	21,760 dimes,			224,296		
	24,000 half dimes,					
	2,822,175 cents,					
	211,530 half cents,				29,279 40	571,335 40
1801	29,254 eagles,					
	26,006 half eagles,		422,570			
	54,454 dollars,					
	30,289 half dollars,			74,758		
	34,640 dimes,					
	33,910 half dimes,					
	1,362,837 cents,				13,628 37	510,956 37
1802	15,090 eagles,					
	53,176 half eagles,		423,350			
	2,612 quarter eagles,					
	41,650 dollars,					
	29,890 half dollars,			58,343		
	10,975 dimes,					
	13,010 half dimes,					
	3,435,100 cents,					
	14,366 half cents,				34,422 83	516,115 83
			1,582,575	1,111,203	96,234 28	2,790,012 28

MINT OF THE UNITED STATES, *Treasurer's Office, Philadelphia, 31st December*, 1802.

For BENJ. RUSH,
G. EHRENZELLER.

An Abstract of the Expenditures of the Mint of the United States, from 1st January to 31st December, 1802, inclusive.

	Salaries.	Wages.	Incidental.	Totals.
Quarter ending March, 1802,	$2,650	$1,460 27	$141 42	$4,251 69
June,	2,650	1,434 23	192 41	4,276 64
September,	2,650	1,508 28	225 97	4,384 25
December,	2,660	1,436 67	463 40	4,550 07
Dollars,	10,600	5,839 45	1,023 20	
Total amount of the expenditures of the mint, during the year 1802,				$17,462 65

MINT OF THE UNITED STATES,
Treasurer's Office, Philadelphia, 31st December, 1802.

For BENJAMIN RUSH,
G. EHRENZELLER.

A Statement of the gain on Copper coined at the Mint of the United States, from the 1st January to the 31st December, 1802.

5,101 13		Balance remaining in the coiner's hands, uncoined, on the 31st December, 1801, being part of the invoice entered 18th September, 1801, amounting to		18,741 17	
		On which there was a profit of $1,918 38. This sum will bear the proportion of said profit, of		. .	522 16
	454 03	Gained in the weight of above copper, per entry of 16th February, 1802, ...		454 03	
		Deduct, for an error in invoice, as entered 18th September, 1801, ...	11 67		
	38 16	Deduct, for returned by chief coiner, in spoiled planchettes and clippings, which will be used for alloying, per entry 14th August, ...	38 16		
415 87				49 83	
					404 20
	23,350 41.5	Amount of invoice entered 22d December, 1801, and delivered to chief coiner on the 20th February, 1802, on which there was a profit, ...		3,676 07.5	
		Deduct allowed 4th October, 107 91.5 to coiner for loss in weight.			
		Do. returned 17th November, 36 67 by do. in copper clippings.			
	144 58.5	. . . .	144 58.5	. . . .	144 58.5
23,205 83					3,531 49
	10,998 75	Amount of invoice entered 18th October, 1802, on which there was a profit of		2,289 43	
	5,298 75	Deduct, so much remaining yet in the hands of the chief coiner, uncoined, will take a proportion of the above profit, . .		1,102 96	
5,700 00					1,186 47
34,422 83	Amount of copper coined in the year 1802.				
		Amount of profit on coining the above quantity, .		. .	$5,644 32

MINT OF THE UNITED STATES,
Treasurer's Office, Philadelphia, 31st December, 1802.

For BENJAMIN RUSH,
G. EHRENZELLER.

7th CONGRESS.] No. 192. [2d SESSION.

EXTENSION OF DUTY BONDS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 14, 1803.

Mr. RANDOLPH, from the Committee of Ways and Means, who were instructed "to inquire into the expediency of prolonging the terms of payment on bonds due by merchants who may have been sufferers by the late fire at Portsmouth, in New Hampshire," reported the following resolution:

Resolved, That the Committee of Ways and Means be directed to prepare and report a bill to authorize the Secretary of the Treasury to suspend, for a limited time, the collection of bonds due to the United States by merchants of Portsmouth, New Hampshire, who have suffered by the late conflagration of that town.

TREASURY DEPARTMENT, *January 11th*, 1803.

SIR:

I have the honor to enclose the copy of a letter of the Collector of Portsmouth, in New Hampshire. The calamity which has lately afflicted that town, is so extensive, that, if a decision depended upon me, I would feel inclined to grant the prolongation of credit requested in favor of the sufferers.

I have the honor to be, very respectfully, sir, your obedient servant,

ALBERT GALLATIN.

Hon. S. SMITH, *Chairman of the Committee of Commerce and Manufactures.*

COLLECTOR'S OFFICE, DISTRICT OF PORTSMOUTH, *December* 29, 1802.

SIR:

The greatest calamity that ever befel the town of Portsmouth took place on Sunday last, of which the New Hampshire Gazette, now enclosed, gives some of the particulars. The store employed for containing public property, as well as the custom house, was consumed. But I have the satisfaction to inform you, that the books and papers of the custom house were all secured, and the loss sustained was only the stamping press, the scales and weights, and some stores belonging to the revenue cutter. The weights can be restored to use. The office furniture was consumed.

Among the sufferers are several persons indebted to the United States on bonds for duties, which the present calamity will render distressing to them to discharge at the terms they are payable; and it would greatly relieve, and be singularly gratifying, to such, if a prolongation of the term of credit could be authorized by an act of Congress, as it is now in session, and which would tend to evince the continued attention of the Government to relieve the distresses of the People.

I have the honor to be, with perfect respect, sir, your most obedient servant,

JOSEPH WHIPPLE.

The Hon. ALBERT GALLATIN, Esq.

7th CONGRESS.] No. 193. [2d SESSION.

ENCOURAGEMENT TO MANUFACTURES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 4, 1803.

The memorial of the subscribers, gun manufacturers, in the borough of Lancaster, in the Commonwealth of Pennsylvania, respectfully showeth:

That your memorialists have seen, with deep and affecting concern, a resolution, to exempt from impost duties, arms manufactured in foreign countries, pass in the House of Representatives of the United States. To extend the hand of power, and crush the manufactures of our common country, in their most infant state, your memorialists would, in times more pressing than the present, consider impolitic; but, when, in the full enjoyment of order and peace, the various resources of our country excite improvement and accumulate wealth, the manufacture of arms by ourselves, and for our own use, instead of receiving the fostering protection of our Government, is defeated, after a successful experiment of its utility—your memorialists can behold no point of improvement upon which they can rest with stability; no manufacture, that promises to be permanent; no experiment, that will flatter them with patronage and encouragement.

Encouraged by the Government of the State, in which your memorialists live, they have, at very great expense, established manufactures of arms, and, in conjunction with others in the State, have nearly completed twenty thousand stand, for the use of the commonwealth of Pennsylvania. Allured by this encouragement, they have increased their establishments, taken in and instructed apprentices, and excited, by their undertakings, a competition—a spirit of enterprise, among their fellow citizens, in this manufacture, so essential to national safety, national independence, and national reputation. If the independence and liberty of a nation depend upon the correspondence of its resources to its wants, then is there no want so imminent now, which should be more necessitously supplied from the resources of our own country, than the manufacturing of arms. But, by giving a loose to the facility of importing arms, the Government of the United States will crush this manufacture in its infant establishment, which your memorialists hoped to see cherished—if not for the maintenance of the artist, at least for the safety of the country. Arms may be imported, but who will keep them in repair, after the dispersion of our journeymen and apprentices, who must engage in other pursuits, when the one they have been trained up in will cease to afford them subsistence? Will the day of importation last forever? or will there never be a day when the manufacture of arms will be thought useful, and merit the protection of Government? A given stock of arms will be exhaustible in war, should it happen; and from whence will it be supplied, if arms are to be procured in another country, when the very cause of the consumption will preclude the possibility of their importation? But the encouragement of such a domestic manufacture will establish an inexhaustible stock of arms, in time of need; artists will be numerous, and manufactures convenient; the means will be easy, and their attainment certain. At considerable expense have your memorialists undertaken, and with some difficulty progressed in, the establishment of this manufacture. Mills for the making of gun barrels have been erected; gun locks, and every other article in a gun, have been made in the best manner, and of the most substantial kind. The workmen, the execution, the machinery, and the demand, have all progressed apace with each other. A few years' more protection from Government, and this manufacture, in this country, we believe, will be too firmly established to be destroyed by the importation of foreign arms. Break it up, by the resolution you have adopted, and it will not revive for ages: for no security can afterwards be given to its re-establishment, in which a prudent man will confide. But, your memorialists do not consider the manufacture of arms exclusively affected by this resolution, which passed your honorable House; they humbly conceive the principle of that resolution strikes deep at all our domestic manufactures: for, with this example before them, few manufacturers will be disposed to place reliance on the improvement and permanency of any manufacture. Your memorialists beg leave further to represent, that the manufacture of arms, in this State, is not merely circumscribed within the limits of the county of Lancaster; it is diffused over the State, equally progressing, in extent and improvement, throughout; and they confidently assert that twenty thousand stand of arms can be annually manufactured in this State.

Your memorialists beg leave to call the attention of your honorable body to this extensive manufacture, in this State, and they would, with deference, ask, if it be prudent or politic to reduce it, by a single decision—to destroy it with one blow! If our sister States to the southward have not established, nor can now practically establish, such extensive manufactures of arms, they can here be supplied, on the same terms we have supplied our own Government; and though they may purchase arms cheaper in Europe than they can from the American manufacturer, yet, as they will suffer no grievance, when supplied on the same terms with other States, they should obtain no preference by being supplied by importation, and that, too, at the expense of destroying a useful domestic manufacture.

If these considerations can command the attention of the honorable the Congress of the United States, we trust and pray that the impost duty on arms will not be taken off; and that the encouragement of manufacturing them among ourselves, will be considered not only expedient, but necessary.

And your memorialists, as in duty bound, will ever pray.

January 28th, 1803.

JACOB DICKERT,
PETER GONTER,
ATRAM HENRY,
JOHN GRAEFF,
HENRY DEHULF,
JACOB & JOHN HAEFFER,
BENJAMIN HUTZ,
ABRAHAM PIEPER,
CHRISTOPHER GUMPP.

7th CONGRESS.] No. 194. [2d SESSION.

SINKING FUND.

COMMUNICATED TO THE SENATE, FEBRUARY 7, 1803.

The Commissioners of the Sinking Fund respectfully report to Congress as follows:

That the measures which have been authorized by the Board, subsequent to their report of the 16th of December, 1801, as far as the same have been completed, are fully detailed in the report of the Secretary of the Treasury to this Board, dated the third day of the present month, and in the proceedings of the officers of the treasury, therein referred to, which are herewith referred to, and prayed to be received as part of this report.

All which is respectfully submitted, by

AARON BURR,
Vice President of the United States and President of the Senate.
JAMES MADISON, *Secretary of State.*
ALBERT GALLATIN, *Secretary of the Treasury.*
LEVI LINCOLN, *Attorney General of the U. S.*

WASHINGTON, *February* 5, 1803.

The Secretary of the Treasury respectfully reports to the Comissioners of the Sinking Fund:

That, since the date of the last report to Congress, of the 16th December, 1801, and to the 1st January, 1802, the following parts of the principal of the public debt have been discharged:

1st. In payment of instalments of six per cent. stock, viz. seventh instalment of the six per cent. stock, which, pursuant to the "Act making further provision for the support of public credit, and for the redemption of the public debt," passed 3d March, 1795, and the act in addition thereto, passed the 28th April, 1796, became payable for the year 1801,	$805,846 30	
First instalment of the deferred six per cent. stock, which, pursuant to the acts above recited, also became payable in the year 1801,	272,416 24	
		$1,078,262 54
2d. In payment of the tenth and last instalment of the subscription loan for bank stock, due on the last day of December, 1801,		200,000 00
Amounting to		1,278,262 54

Which payments were made out of the following funds:

1st. The interest fund on sums which accrued on the stock purchased, and transferred to the commissioners of the sinking fund, in trust for the United States, as particularly stated in the document hereto annexed, marked B, 1801,	$312,282 68
2d. The fund arising from the payment of debts which originated prior to the present constitution, as particularly stated in the document marked C, 1801,	420 00
3d. The fund arising from dividends on the capital stock which belonged to the United States, in the bank of said States, from 1st January, 1800, to 30th June, 1801, after deducting the interest on the subscription loan for the same period, as stated in the document marked D, 1801,	94,320 00
4th. The fund arising from the sale of public lands, being the amount drawn by the agent to the commissioners, pursuant to the act of third March, 1795, as stated in the document marked E, 1801,	162,021 29
5th. The proceeds of the duties on goods, wares, and merchandise, imported, on the tonnage of ships or vessels, and on stills, and spirits distilled in the United States, appropriated by the 8th section of the act of 3d March, 1795, entitled "An act making further provision for the support of public credit, and for the redemption of the public debt,"	709,218 57
Making, in the whole, the amount of the reimbursements of the six per cent. stock, and the tenth and last instalment of the subscription loan for bank stock, as above stated,	$1,278,262 54

That, besides the above mentioned reimbursements, there remained, at the close of the year 1801, an unapplied balance of 2,513,846.9 guilders, applicable to the payment of the principal and interest of the Dutch debt for the year 1802, and consisting of remittances purchased and paid for, before the first day of January, 1802, beyond the sums wanted to meet the demands in Holland during the year 1801.

That, during the year 1802, the following disbursements were made out of the treasury, on account of the principal and interest of the public debt:

1st. There was paid, on account of the reimbursement and interest of the domestic debt, the sum of	$4,654,699 61
2d. On account of principal of moneys borrowed of the Bank of the United States,	1,290,000 00
3d. On account of interest on domestic loans,	162,025 00
4th. On account of reimbursement of capital and interest of Dutch debt, exclusive of repayments into the treasury,	3,243,065 91
5th. On account of debts due to foreign officers,	7,994 92
6th. On account of certain parts of the domestic debt,	14,966 84
	$9,372,752 28

Which disbursements were made out of the following funds:

1st. From the funds appropriated by the first section of the "Act for the redemption of the whole of the public debt," viz:

From the fund arising from interest on the domestic debt, transferred to the commissioners of the sinking fund, as per statement herewith for 1802, marked B,	$326,449 92
From the fund arising from payments into the treasury, of debts which originated under the late Government, as per statement herewith for 1802, marked C,	888 79
From the fund arising from dividends on the capital stock which belonged to the United States, in the bank of said States, from 1st July, 1801, to 31st December following, as per statement herewith, marked D,	33,960 00
From the fund arising from the sales of public lands, being the amount of moneys paid into the treasury in the year 1802, as per statement herewith, marked E,	179,575 52

From the proceeds of duties on goods, wares, and merchandise, imported, and on the tonnage of ships or vessels, - - - - - - - - - - - - - - 6,759,125 77

Making, in the whole, the annual appropriation, by law, for the year 1802, under the act aforementioned, - - - - - - - - - - - - - - $7,300 000 00

2d. From the proceeds of goods, wares, and merchandise, imported, and on tonnage, advanced by the treasury in order to enable the commissioners in Holland to make the payments in time, conformably to the fifth section of the "Act making provision for the whole of the public debt," and being in part, and on account of, the annual appropriation of $7,300,000, for the year 1803, - 785,152 28

3d. From the proceeds of 2,220 shares of the capital stock of the Bank of the United States, which have been sold, in pursuance of the "Act making provision for the payment of certain debts of the United States," the proceeds of which have been placed in the treasury, as appears from the proceedings of the accounting officers, herewith transmitted, marked F, - - - - 1,287,600 00

$9,372,752 28

That the above mentioned disbursements, made during the year 1802, and amounting to $9,371,752 28, together with the above mentioned balance of 2,313,846.9 guilders, which remained unexpended on the first January, 1802, have been applied as follows, that is to say:

1st. To the payment of the interest which, during the year 1802, accrued on the whole of the public debt, including domestic loans, - - - - - - - - - - - - - - $4,065,738 47

2d. To the reimbursement of the following parts of the debt of the United States, which have been discharged during the year 1802, viz:

Temporary loans obtained of the Bank of the United States, from the proceeds of two thousand two hundred and twenty shares of bank stock, - - - - - - - - - - $1,287,600

From the proceeds of duties on merchandise and tonnage, - - - - - - - 2,400

Instalments of the Dutch debt which became due by contract in 1802, viz:

	Guilders at 40 cts.	
Second instalment of two millions loan, of 4th March, 1874, - - - -	250,000	
Fifth and last instalment of one million loan of 1st January, 1787, - - - -	200,000	
Fourth instalment of one million loan, of 13th March, 1788, - - - - -	200,000	
Third instalment of three millions loan, of 1st February, 1790, - - - -	600,000	
First instalment of two millions five hundred thousand loan, of 2d March, 1791, - -	500,000	
First instalment of two millions and fifty thousand loan, of 30th November, 1791, - -	410,000	
First instalment of six millions loan, of 14th December, 1791, - - - -	1,200,000	
	3,360,000	
At 40 cents, - -		1,344,000
Making, together, the sum of - - -		$2,634,000

3d. To the provision necessary for the reimbursement of the eighth instalment of the six per cent. stock, and the second instalment of the deferred six per cent. stock, becoming payable the 1st January, 1803, estimated at the sum of - - - - - - - - - - - - - - - $1,117,869 37

And that, besides the above mentioned reimbursement and payments, there remained, at the close of the year 1802, exclusively of the amount of sundry protested bills still outstanding, and of unexpended balances in the hands of agents, an unapplied balance, estimated at 5,914,606.10 guilders, applicable to the payment of the principal and interest of the Dutch debt for the year 1803, and consisting of remittances purchased and paid for before the first day of January, 1803, beyond the sums wanted to meet the demands in Holland during the year 1802.

No purchases of the debt of the United States have been made since the date of the last report to Congress; and the accompanying statement, marked A, exhibits, for the years 1801 and 1802, respectively, the operations at the treasury in the transfer of stock to the commissioners of the sinking fund, in trust for the United States, upon the reimbursement of the foreign debt, in the years 1800 and 1801, and include, also, the sums in the several species of stock transferred in each of those years, in payment for lands sold belonging to the United States, that is to say:

In 1801, - - - - - - - -	$23,816 58
In 1802, - - - - - - - -	15,518 49

All which is respectfully submitted.

ALBERT GALLATIN, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *February* 3, 1803.

A.

A General Statement of the several stocks transferred to the United States, to the 31st December, 1801, the interest upon which, by the acts of the 8th May, 1792, and 3d March, 1795, is appropriated for the redemption of the public debt.

	Old 6 per cent. stock.	3 per cent. stock.	Deferred 6 per cent. stock.	5 per cent. stock.	5½ per cent. stock.	8 per cent. stock.	Amount of the several species of stock.
Purchased with the moneys received on account of the surplus of duties, to the end of the year 1790,	439,016 12	401,072 90	631,786 86	- -	- -	-	1,471,875 88
Ditto, ditto, on account of the loan of $2,000,000,	353,604 95	31,731 94	137,588 66	- -	- -	-	522,925 55
Ditto, ditto, out of the interest fund,	115,195 57	79,055 79	118,608 92	- -	- -	-	312,860 28
Amount transferred to the United States, as particularised below,	977,826 00	108,504 98	85,291 72	1,280,000	1,400	1,500	2,454,522 70
	$1,885,642 64	620,365 61	973,276 16	1,280,000	1,400	1,500	4,762,184 41
In payment for land on Lake Erie, sold to the State of Pennsylvania,	60,449 44	60,718 25	30,224 72	- -	- -	-	151,392 41
In discharge of the debts due to foreign officers,	186,988 23	22,438 58	- -	- -	- -	-	209,426 81
In payment for certain balances, which originated prior to the present constitution,	7,220 63	7,187 64	16,936 17	- -	- -	-	31,344 44
In repayment of commutation by sundry military officers,	14,934 22	10,472 40	7,467 09	- -	- -	-	32,873 71
In payment for lands sold under certain acts of Congress, and received in pursuance of the acts of 3d March, 1797, and 2d March, 1799,	31,042 40	7,688 11	3,081 90	- -	1,400	1,500	44,712 41
In discharge of the registered debt, per act of 12th June, 1798,	86,566 54	- -	- -	- -	- -	-	86,566 54
In discharge of loan office and final settlement certificates, per act of 12th June, 1798,	55,163 60	- -	27,581 84	- -	- -	-	82,745 44
Stock arising from specie paid for services and supplies, furnished prior to 4th March, 1789,	515,460 94	- -	- -	- -	- -	-	515,460 94
From the instalments of foreign debt reimbursed to the 31st December, 1798,	- - -	- -	- -	1,280,000	- -	-	1,280,000 00
For this amount transferred to the trustees for the redemption of the public debt, being the residuary sum unapplied of $660,000 six per cent. stock, remitted to the commissioners of the Dutch loans; the purchase of which stock appears in the printed public accounts for the year 1795, page 72,	20,000 00	- -	- -	- -	- -	-	20,000 00
	$977,826 00	108,504 98	85,291 72	1,280,000	1,400	1,500	2,454,522 70

TREASURY DEPARTMENT, *Register's Office, December* 21, 1802.

JOSEPH NOURSE, *Register.*

B—1801.

Statement of moneys arising from interest on stock transferred to the United States, being the amount drawn by the agent to the trustees for the redemption of the public debt, pursuant to the act of the 8th May, 1792, and agreeably to statements made at the Treasury, No. 13,108, and 13,110, dated February 5, 1802.

1802, March 27, warrant No.	1,674,	$63,259 19
June 25,	1,926,	65,508 57
September 25,	2,217,	63,540 26
December 26,	2,474,	119,974 66
		$312,282 68

TREASURY DEPARTMENT, *Register's Office, December* 21, 1802.

JOSEPH NOURSE, *Register.*

C—1801.

Statement of moneys received at the Treasury in the year 1801, from the payment of old debts which originated prior to the present constitution, being the amount drawn by the agent to the trustees for the redemption of the public debt, on the 11th December, 1801, pursuant to the act of the 3d March, 1795, and agreeably to a statement made at the Treasury, No. 13,110, dated February 5, 1802.

From Edward Carrington, late deputy quartermaster general, on account of public property sold, $420 00

TREASURY DEPARTMENT, *Register's Office, December* 21, 1802.

JOSEPH NOURSE, *Register.*

D—1801.

Statement of moneys arising from dividends on the capital stock which belonged to the United States, in the bank of said States, from 1st January, 1800, to the 30th June following, after deducting the interest on the subscription loan for the same period, being the amount drawn by the agent to the trustees for the redemption of the public debt, pursuant to the act of the 3d March, 1795, and agreeably to a statement made at the Treasury, No. 13,110, dated February 5, 1802.

1801, December 11. Warrant No. 2,435, $94,320 00

TREASURY DEPARTMENT, *Register's Office, December* 21, 1802.

JOSEPH NOURSE, *Register.*

E—1801.

Statement of moneys received into the Treasury in the year 1801, from the sale of public lands, being the amount drawn by the agent to the trustees for the redemption of the public debt, pursuant to the act of the 3d March 1795, and agreeably to a statement made at the Treasury, No. 13,110, dated February 5, 1802.

1801, December 11. Warrant No. 2,436, $162,021 29

TREASURY DEPARTMENT, *Register's Office, December* 21, 1802.

JOSEPH NOURSE, *Register.*

A.

A General Statement of the several stocks transferred to the United States, to the 31st December, 1802; the interest upon which, by the acts of 8th May, 1792, and 3d March, 1795, is appropriated for the redemption of the public debt.

	Old six per cent. stock.	3 per cent. stock.	Deferred 6 per cent. stock.	4 per cent. stock.	5 per cent. stock.	5½ pr. ct. stock.	8 per ct. stock.	Amt. of the several species of stock.
Purchased with moneys received on account of the surplus of duties, to the end of the year 1790,	$439,016 12	401,072 90	631,786 86	-	- -	-	-	1,471,875 88
Ditto, on account of the loan of $2,000,000,	353,604 95	31,731 94	137,588 66	-	- -	-	-	522,925 55
Ditto, out of the interest fund,	115,195 57	79,055 79	118,608 92	-	- -	-	-	312,860 28
Amount transferred to the United States, as particularized below,	984,701 71	110,633 08	87,406 40	100,000	2,240,000	1,400	5,900	3,530,041 19
	$1,892,518 35	622,493 71	975,390 84	100,000	2,240,000	1,400	5,900	5,837,702 90
In payment for lands on Lake Erie, sold to the State of Pennsylvania,	60,449 44	60,718 25	30,224 72	-	- -	-	-	151,392 41
In discharge of the debts due to Foreign Officers,	186,988 23	22,438 58	- -	-	- -	-	-	209,426 81
In payment for certain balances, which originated prior to the present constitution,	7,220 63	7,187 64	16,936 17	-	- -	-	-	31,344 44
In repayment of commutation by sundry military officers,	14,934 22	10,472 40	7,467 09	-	- -	-	-	32,873 71
In payment for lands, sold under certain acts of Congress, and received in pursuance of the acts of 3d March, 1797, and 2d March, 1799,	37,766 78	9,816 21	5,196 58	-	- -	1,400	5,900	60,079 57
In discharge of the registered debt, per act of 12th June, 1798,	86,566 54	- -	- -	-	- -	-	-	86,566 54
In discharge of loan office and final settlement certificates, per act of 12th June, 1798,	55,314 93	- -	27,581 84	-	- -	-	-	82,896 77
Stock arising from specie paid for services and supplies, furnished to 4th March, 1789,	515,460 94	- -	- -	-	- -	-	-	515,460 94
From the instalments of foreign debt, reimbursed to 31st December, 1801,	- - -	- -	- -	100,000	2,240,000	-	-	2,340,000 00
For this amount transferred to the trustees for the redemption of the public debt, being the residuary sum unapplied of $660,000 six per cent. stock, remitted to the commissioners of the Dutch loans, the purchase of which stock appears in the printed public accounts for the year 1795, page 72,	20,000 00	- -	- -	-	- -	-	-	20,000 00
	984,701 71	110,633 08	87,406 40	100,000	2,240,000	1,400	5,900	3,530,041 19

TREASURY DEPARTMENT, *Register's Office, January* 28, 1803.

JOSEPH NOURSE, *Register.*

B.

Statement of moneys arising from interest on stock transferred to the United States; being the amount drawn by the agent to the trustees for the redemption of the public debt, pursuant to the act of the 8th May, 1792, and agreeably to a statement made at the Treasury, No. 14,084, dated 20th January, 1803.

1802, March 26, Warrant No.	2,729,	$70,685 78
June 28,	3,041,	70,723 17
September 27,	3,280,	70,827 51
December 28,	3,495,	114,213 46
		$326,449 92

TREASURY DEPARTMENT, *Register's Office, January* 28, 1803.

JOSEPH NOURSE, *Register.*

C.

Statement of moneys received at the Treasury in the year 1802, from the payment of old debts which originated prior to the present constitution, being the amount drawn by the agent to the trustees for the redemption of the public debt, on the 28th December, 1802, pursuant to the act of the 3d March, 1795, and agreeable to a statement made at the Treasury, No. 14,084, dated January 20th, 1803.

From Edward Carrington, late deputy quartermaster general,	$388 16
From Henry Miller, late assistant commissary,	500 63
	$888,79

TREASURY DEPARTMENT, *Register's Office, January* 28, 1803.

JOSEPH NOURSE, *Register.*

D.

Statement of moneys arising from dividends on the capital stock which belonged to the United States, in the bank of said States, from the 1st July, 1801, to the 31st December following, after deducting the interest on the subscription loan for the same period, being the amount drawn by the agent to the trustees for the redemption of the public debt, pursuant to the act of the 3d March, 1795, and agreeably to a statement made at the Treasury, No. 14,084, dated 20th January, 1803.

1802, December 28. Warrant No. 3,493,	$33,960 00

TREASURY DEPARTMENT, *Register's Office, January* 28, 1803.

JOSEPH NOURSE, *Register.*

E.

Statement of moneys received into the Treasury in the year 1802, from sales of public lands, being the amount drawn by the agent to the trustees for the redemption of the public debt, pursuant to the act of the 3d March, 1795, and agreeably to a statement made at the Treasury, No. 14,084, dated 20th January, 1803.

1802, December 28. Warrant No. 3,492,	$179,575 52

TREASURY DEPARTMENT, *Register's Office, January* 28, 1803.

JOSEPH NOURSE, *Register.*

F.

TREASURY DEPARTMENT, *Auditor's Office, January* 14, 1803.

No. 14,065.

I have examined and adjusted an account between the United States and Alexander Baring, and find that he is chargeable on said account—

To amount of 2,220 shares owned by the United States in the stock of the Bank of the United States, sold and transferred to him in the month of June, 1802, in pursuance of an agreement made with the Secretary of the Treasury, on behalf of the commissioners of the sinking fund, at $580 per share, - - - $1,287,600

I also find that he is entitled to credit on said account—

By treasury warrants, for amount of warrant No. 582, dated 30th June, 1802, drawn on him in favor of the treasurer, - - - - - - - - - - - - - - 1,287,600

The statements, documents, and cancelled warrants, on which this report is founded, are herewith transmitted, for the decision of the Comptroller of the Treasury thereon.

R. HARRISON, *Auditor.*

To GABRIEL DUVALL, Esq. *Comptroller of the Treasury.*

TREASURY DEPARTMENT, *Comptroller's Office, January* 21, 1803.

Admitted and certified.

G. DUVALL.

To the REGISTER.

F—Continued.

Dr.	*Alexander Baring in account with the United States.*	Cr.
To amount of 2,220 shares owned by the United States in the stock of the Bank of the United States, sold and transferred to him in the month of June, 1802, in pursuance of an agreement made with the Secretary of the Treasury, on behalf of the commissioners of the sinking fund, at $580 per share, - - - $1,287 600		By treasury warrants for amount of warrant No. 582, dated the thirtieth June, 1802, drawn on him in favor of the treasurer, - - $1,287,600

AUDITOR'S OFFICE, *January* 14, 1803.

P. FERRALL.

COMPTROLLER'S OFFICE, *January* 18, 1803.

ANDREW ROSS.

TREASURY DEPARTMENT, *Register's Office*, *January* 25, 1803.

I certify that the foregoing report and statement are true copies of the originals on file in this office.

JOSEPH NOURSE, *Register*.

7th CONGRESS.] No. 195. [2d SESSION.

DUTY ON REFINED SUGAR.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 11, 1803.

Mr. RANDOLPH, from the Committee of Ways and Means, to whom was referred the memorial of Charles Gartes, and others, sugar refiners of the City of Baltimore, made the following report:

That, by an act, passed during the last session of Congress, it is enacted that, from and after the 30th of June, 1802, all internal duties on refined sugar shall cease and be discontinued, excepting such duties thereon as should have *accrued*, and *remained* outstanding, on, or before, that day.

That the petitioners complain of a construction given to this act, by the Treasury Department, whereby sugars refined before the above mentioned period, although not removed from the refinery until *after* its expiration, have been subjected to duty.

This construction your committee believe to have been correct, for the following reasons:

1st. The duty is laid, by the second section of the act imposing certain duties on snuff and refined sugar, upon all sugars *refined* after the 30th day of September, 1794, and was not levied on any sugars refined *previous* to that period, although *subsequently* removed.

The act of *refining*, therefore, and not of *removing* the sugars, rendered them liable to the duty; and the provisions in relation to their removal from the refinery, were intended to render convenient and secure the collection of the duty, which, *by the act of refining*, had been incurred. On those sugars, therefore, which have been refined before the 30th day of June, 1802, (and on which the duties have not been satisfied) duties "had *accrued*, and did *remain outstanding*," although they might not have been removed, or sent out of the manufactory.

2d. A contrary construction might have enabled the sugar refiners, by forbearing to remove their sugars from the time of passing the act repealing the duty, until the 1st of July, 1802, to evade, altogether, the payment of those duties, during that period, to the manifest detriment of the revenue, and the evasion of the plain intention of the act in question. But, in consideration of the reduction of price, which, it is believed, did actually take place [in consequence of an expectation that the duties would cease to be collected after the 30th of June, 1803] and of the diversity of opinions which exist in relation to the construction of the law in question, the committee respectfully recommend the following resolution:

Resolved, That no duty shall be collected on sugars, removed from the refinery since the 30th day of June, 1802, any law to the contrary notwithstanding.

7th CONGRESS.] No. 196. [2d SESSION.

ENCOURAGEMENT TO MANUFACTURES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 21, 1803.

Mr. SAMUEL SMITH, from the Committee of Commerce and manufactures, to whom were referred the petitions and memorials of the following manufacturers of the United States, to wit: Of the Franklin Association, and other journeymen printers, of comb makers, gun smiths, cork cutters, calico printers, cordwainers, paper makers, letter founders, makers of umbrellas, brushes, glass, stoneware, gunpowder, hats, and starch, praying for protecting duties to be laid on the importation of articles of their respective manufactures, made the following report:

That justice to the petitioners and sound policy point to the necessity of granting governmental aid for the protection of such manufactures as are obviously capable of affording to the United States an adequate supply of their several and respective objects, either by admitting, free of duty, the raw article essential to their manufacture, and which cannot be procured in the United States, or by imposing a higher duty than is paid on those articles, to the manufacture whereof our citizens are incompetent.

The committee take leave to observe, that the duties now payable on importation do not, in their opinion, operate as protecting duties to our infant manufactures; because that the duties on almost all the articles of consumption being nearly equal, the manufacturers of the United States are charged therewith in every thing they consume, and the journeyman being compelled to pay for every thing he consumes at least 28 per cent. more than he would be obliged to pay, if such duties did not exist, he must, of course, be paid in proportion for his labor. Your committee are, therefore, induced to believe that the present duties on imports operate an injury rather than a benefit to the manufacturer of the United States.

Your committee refrain from pressing this important subject during the present session, as well because that the press of public business is such, that time sufficient could not be afforded for a proper discussion, as that they hope and expect that Congress will, at their next session, revise their laws laying duties on imports; as a preparation for which the committee submit the following resolution:

Resolved, That the Secretary of the Treasury be, and he is, hereby, directed to prepare, and lay before Congress early in their next session, a plan for the laying new and more specific duties on goods, wares, and merchandise, imported into the United States, so as that the same shall (as near as may be) neither increase nor dimimish the present revenue arising to the United States from imports.

7th Congress.] **No. 197.** [2d Session.

ARREARS OF DIRECT TAXES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, MARCH 1, 1803.

The Secretary of the Treasury, in obedience to the resolution of the House of Representatives, of the twenty-fourth ultimo, respectfully reports:

That, by the last returns, it appears that the uncollected arrears of the direct tax may be estimated at 367,600 dollars and 73 cents, as will more fully apear by the letter of the commissioner of the revenue, hereunto annexed, and to which the Secretary begs leave also to refer, for the reasons which, in the opinion of the commissioner, have delayed the completion of the collection of that tax.

That, amongst several other causes, the two most prominent impediments seem to have been, first, the difficulty of completing the assessments; and secondly, the length of the process necessary to effect a sale of unoccupied lands; which last cause has operated most forcibly in the States of Massachusetts, New York, Pennsylvania, Virginia, and Kentucky.

That the completion of the assessments was retarded in almost all the States, by the novelty of the experiment, in some, by the sparse situation of the inhabitants, in several, by the large quantity of unseated lands; and particularly, in the three Southern States, by an alleged want of a sufficient compensation for the commissioners and assessors, evidenced by successive resignations.

That, in the State of North Carolina, the difficulty of obtaining assessors was increased by a disqualifying law of the State, and that, for almost a year, and until an extra compensation had been provided for by law, the abstracts were detained in that State, for want of persons to transcribe the assessment lists; for which reasons the tax did not become due there, till the month of November, 1801.

That, in Georgia, the business was delayed one year, for want of a meeting of the Board of commissioners; and that the final proceedings of the Board, which were received at the treasury, in April, 1801, were, on account of numerous inaccuracies, returned, for the purpose of being corrected; which prevented the operation of the tax till January, 1802.

And that, in South Carolina, the assessment, which is not yet completed, has been principally retarded by the difficulty of obtaining a commissioner in the first district, in which five gentlemen, successively appointed commissioners, refused to act, two resigned, and one died.

All which is respectfully submitted.

ALBERT GALLATIN, *Secretary of the Treasury.*

Treasury Department, *February 28th*, 1802.

Treasury Department, *Revenue Office*, *February 2d*, 1803.

Sir:

On the subject of the enclosed resolution of the House of Representatives, I have the honor to submit the following information:

The tax assessed on the States of Connecticut, New Jersey, and Delaware, has been collected and accounted for.

The balances outstanding on the New Hampshire and Tennessee lists, were so much diminished, when the supervisors made up their last returns, that I consider the collection thereof completed ere now.

The situation of the other States, appears to be nearly as follows:

The sums to be collected and accounted for, by the collectors, amount to,

In Massachusetts,	$9,904 89
Rhode Island,	4,833 05
Vermont,	4,896 38
New York,	21,582 92
Pennsylvania,	30,783 70
Maryland,	15,485 45
Virginia,	16,588 71
Kentucky,	24,236 25
North Carolina,	85,474 78
	$215,788 13

In the State of Georgia, the assessment was complete, and collectors were appointed for all the counties except Bullock and Bryan; the collection was then in progression throughout eighteen districts, but as no moneys had reached the supervisor's hands, the whole quota, amounting to $38,814 87, may be accounted outstanding.

As the report of the commissioners, who were appointed in South Carolina, has not made its appearance, the collection of the quota of that State, which amounts to $112,997 73, will be delayed for some time longer.

The circumstances which have impeded the collection are numerous; but, as they have been very frequently the subject of discussion, it may not be deemed necessary to revert to all of them, in the present stage of the business. If inaccuracies are observable in any of the tax lists, they may be attributed, in a great degree, to a want of attention among the land holders, to the provisions and injunctions of the acts of Congress, which authorized the valuations, &c.; and no adequate remedy can now be had for this evil.

Although the compensations allowed to the collectors were not complained of in the populous districts, the rates which were originally established were too low for the newly settled parts of the country, and especially where there are large bodies of unproductive land owned by non-residents. As the prospect of an indemnity for their trouble and expenses was not flattering, the difficulty of obtaining good men to undertake the responsibility of collecting, &c. in such cases, was very much increased; and, in some instances, occasioned considerable delay. In some of the populous districts to the eastward, where there are a great number of small taxes for dwelling houses, of the first and second classes, and small lots owned and occupied by indigent persons, with large families, and scarcely any visible property, the trouble has been so much enhanced as to occasion a temporary suspension of the collection, in some instances.

In order to secure to individuals an opportunity of investigating the demands of collectors, a variety of measures were sanctioned by the act of Congress, which are calculated to procrastinate the sales of property, and collection by other compulsory process; but a circumstance which has exceeded all others in delaying the completion of this business, is the tedious period which has been consumed by some of the Boards of commissioners, in making up the reports upon which the assessments in the several States were founded. I have, however, the satisfaction to state, that, notwithstanding the extraordinary difficulties which have attended the sales of land, for unpaid taxes, they appear to have gone pretty generally into effect in Virginia; and as the same objects are maturing in New York, and other States, I trust that the result of the whole business will be ascertained in a very short period.

I have the honor to be, very respectfully, your obedient servant,

WM. MILLER, *Commissioner of the Revenue.*

The Honorable the Secretary of the Treasury.

7th Congress.] No. 198. [2d Session.

MINT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, MARCH 3, 1803.

Treasury Department, *March 2d*, 1803.

Sir:

I have the honor to transmit, herewith, a letter from the Comptroller of the Treasury, of this date, accompanied with sundry statements, which have been prepared in obedience to the act, entitled "An act establishing a mint, and regulating the coins of the United States," passed on the second of April, 1792.

I have the honor to be, very respectfully, sir, your obedient servant,

ALBERT GALLATIN.

The Hon. the Speaker *of the House of Representatives.*

Treasury Department, *Comptroller's Office, March 2d*, 1803.

Sir:

The statements marked A, B, C, and D, which are herewith laid before you, have been prepared pursuant to the seventh section of an act of Congress, of the second of April, 1792, entitled "An act establishing a mint, and regulating the coins of the United States." These statements contain all the information concerning the transactions of the mint, which the settlements made at the treasury enable me to give.

I have the honor to be, with great respect, your obedient servant,

G. DUVALL.

The Hon. Albert Gallatin, Esq.

A.

Statement of appropriations made by law for the Mint establishment, for the year 1802, *with the amount of warrants drawn by the Secretary of the Treasury on said appropriations.*

Amount of warrants drawn on the Treasurer in favor of the mint, for the services for the year 1802,	*$37,027 72	Balance of the several appropriations for the mint establishment, unexpended on the 1st January, 1802, - -	$41,187 21
Balance unexpended on 1st January, 1803,	29,535 49	Acts respecting the mint, dated 27th May, 1796, and 24th April, 1800: For amount of cents and half cents paid into the treasury in the year 1802, -	14,476 00
		An act making appropriations for the support of Government, for the year 1802, passed 1st May, 1802, - -	10,900 00
	$66,563 21		$66,563 21

*This sum includes a warrant for $4,000, drawn in January, 1803, which is accounted for by the treasurer of the mint in 1802; the unexpended balance, therefore, exhibited on the treasury books, is $ 33,535 49.

A—Continued.

Statement of appropriations made by law for the payment of the salaries of the officers and clerks of the Mint, for the year 1802.

Amount of warrants drawn on the Treasurer of the United States, for the salaries of the officers and clerks of the mint, for the year 1802,	$10,600 00	Balance unexpended on the 1st January, 1802,	$6 94
Balance unexpended on the 1st January, 1803, - - - - -	6 94	An act making appropriations for the support of Government, for the year 1802,	10,600 00
	10,606 94		$10,606 94

A—Continued.

Statement of the application of moneys advanced from the Treasury of the United States, for the support of the Mint establishment, from the 1st January to the 31st December, 1802.

The moneys paid by the treasurer of the mint, on warrants drawn by him on the Director, and admitted by the accounting officers of the treasury of the United States, on the adjustment of his accounts, were as follow, viz:				Balance to be accounted for by Benjamin Rush, treasurer of the mint, on the 1st January 1802,			$3,869 51
Incidental and contingent expenses, and repairs of the Mint.				*Advanced from the Treasury for said establishment, viz.*			
For six thousand eight hundred and sixty-two dollars and sixty-five cents, being the amount expended for the requisite repairs, apparatus, machines, wages of workmen, and other expenses:				For the salaries of the officers and clerks,			10,600 00
Paid in the first quarter,		$1,601 69		For the purchase of copper, and the incidental and contingent expenses,		$37,027 72	
Paid in the second quarter,		1,626 64		Deduct this sum, for which Tench Francis, late purveyor, is charged,		1,811 63	
Paid in the third quarter,		1,734 25					35,216 09
Paid in the fourth quarter,		1,900 07					
Copper purchased for coinage.			$6,862 65				
For twenty thousand three hundred and forty-four dollars and seventy-six cents, being the amount of the cost and charges of copper purchased for coinage:							
Pounds.							
26,397	Purchased from 1st July to 30th September,	8,709 32					
41,118	Purchased from 1st October to 31st December,	13,386 16					
	Loss on three bills of exchange remitted to London for the purchase of copper,	167 68					
67,515		22,263 16					
9,591	Deduct this sum, being the amount of 9591 lbs. of rough copper sold,	1,811 63					
57,924							
	Also this sum gained on two bills of exchange remitted to London,	106 74					
		1,918 37					
Salaries of the officers and clerks of the Mint.			20,344 79				
Paid in the first quarter,		2,650 00					
Paid in the second quarter,		2,650 00					
Paid in the third quarter,		2,650 00					
Paid in the fourth quarter,		2,650 00					
Wastage in the coinage of Gold and Silver.			10,600 00				
Applied to make good deficiencies arising from wastage in the coinage of gold and silver, per Auditor's report, No. 13,985,			1,792 99				
Balance to be accounted for by the treasurer of the mint, on the 1st January, 1803, per report, No. 14,115,			10,085 17				
			$49,685 60				$49,685 60

Account of Cents and Half Cents paid into the Treasury of the United States, by the Treasurer of the Mint, in the year 1802.

Amount paid in the first quarter,		$7,216
Do.	second quarter,	4,080
Do.	third quarter,	1,200
Do.	fourth quarter,	1,980
		$14,476

TREASURY DEPARTMENT, *Register's Office, Feb.* 18, 1803.
JOSEPH NOURSE, *Register.*

B.

An Abstract Statement of the settlement at the Treasury, of the accounts of the Treasurer of the Mint, from January 1st, to December 31st, 1802, exhibiting the balance, in bullion, for which he remained accountable on the last settlement, and also the deposites of Bullion, value of Coins paid, allowance for wastage, and balance remaining in the hands of the Officers of the Mint, and in the Bank of the United States.

PERIOD OF SETTLEMENT.		BALANCE WHICH REMAINED TO BE ACCOUNTED FOR, DECEMBER 31, 1801, CONSISTING OF						DEPOSITES IN STANDARD
		Gold in the hands of the Officers of the Mint, and Commissioners of Inspection.		Silver in the hands of the Officers of the Mint, and Commissioners of Inspection.		Coins in the Bank of the United States.		Total value of balance.	*Gold.*
FROM	TO	Weight.	Value.	Weight.	Value.	Of Gold.	Of Silver.		Weight.	Value.
		oz. dwt. gr.	*Dolls. Cts.*	*oz. dwt. gr.*	*Dolls. Cts.*	*Dolls. Cts.*	*Dolls. Cts.*	*Dolls. Cts.*	*oz. dwt. gr.*	*Dolls. Cts.*
January 1, 1802,	December 31, 1802.	43 06 17	770 03½	169 18 19	195 87	3 56	8,445 81	9,415 27½	23,894 11 19	424,792 59

B—Continued.

DEPOSITES IN STANDARD			Total value of Balance and Deposites.	COINS OF GOLD AND SILVER MADE AT THE MINT.									VALUE OF COINS PAID AT THE MINT.		Total value of Coins paid.
Silver.		Total value of Deposites.		*Gold.*				*Silver.*					Gold.	Silver.	
Weight.	Value.			Weight.	Eagles.	Half Eagles.	Quarter Eagles.	Weight.	Dollars.	Half Dollars.	Dimes.	Half Dimes.			
oz. dwt. gr.	*Dolls. Cts.*	*Dolls. Cts.*	*Dolls. Cts.*	*oz. dwt. gr.*	*No.*	*No.*	*No.*	*oz. dwt. gr.*	*No.*	*No.*	*No.*	*No.*	*Dolls. Cts.*	*Dolls. Cts.*	*Dolls. Cts.*
50,982 10 0	58,825 92	483,618 51	493,033 78½	23,811 3 18	15,090	53,434	1,654	50,563 18 16	41,650	29,890	10,995	13,010	423,383 88	66,819 52½	490,203 40½

B—Continued.

ALLOWANCE FOR WASTAGE.					BALANCE TO BE ACCOUNTED FOR.							
Gold.		Silver.		Total Value of allowance for Wastage.	In the hands of the Chief Coiner.					In the hands of the Melter and Refiner.		
					Gold.		Silver.		Total Value.	Gold.		
Weight.	Value.	Weight.	Value.		Weight.	Value.	Weight.	Value.		Weight.	Value.	
oz. dwt. gr.	Dolls. Cts.	oz. dwt. gr.	Dolls. Cts.	Dolls. Cts.	oz. dwt. gr.	Dolls. Cts.	oz. dwt. gr.	Dolls. Cts.	Dolls. Cts.	oz. dwt. gr.	Dolls. Cts.	
89 12 13	1,593 36½	211 2 12	243 60½	1,836 97	28 19 6	461 32	177 17 12	205 00½	666 32½	0 14 20	12 94	

B—Continued.

BALANCE TO BE ACCOUNTED FOR.												
In the hands of the Melter and Refiner.			In the hands of the Commissioners of Inspection, for Assay Pieces.					Coins in the Bank of the United States.			Total amount of balances to be accounted for.		
Silver.			Gold.		Silver.								
Weight.	Value.	Total Value.	Weight.	Value.	Weight.	Value.	Total Value.	Gold.	Silver.	Total Value.	Gold.	Silver.	Total Value.
oz. dwt. gr.	Dolls. Cts.	Dolls. Cts.	oz. dwt. gr.	Dolls. Cts.	oz. dwt. gr.	Dolls. Cts.	Dolls. Cts.	Dolls. Cts.	Dolls. Cts.	Dolls. Cts.	Dolls. Cts.	Dolls. Cts.	Dolls. Cts.
186 19 0	215 69½	228 63½	10 8 3	185 00	12 11 3	14 48½	187 23½	367 38½	1,324 57	1,691 95½	1,026 64½	1,759 75½	2,786 40

TREASURY DEPARTMENT, *Register's Office, February 18th*, 1803.

JOSEPH NOURSE, *Register.*

C.

Dr. { *Mint of the United States, for Copper Coinage, shewing the amount purchased and coined, from the first of January to the 31st December, 1802, and the profit arising thereon, from the establishment thereof to the latter period.* } Cr.

	Avoirdupois weight.	Troy weight.	Cost of Copper.		Avoirdupois weight.	Troy weight.	Value.
	lbs. oz. drms.	lbs. oz. dwt.	Dolls. Cts.		lbs. oz. drms.	lbs. oz. dwt.	Dolls. Cts.
To amount of rough copper and planchettes purchased from the commencement of the institution, to the 31st Dec. 1801, per statement marked C, accompanying the Comptroller's reports of the 25th of April, 1800, and of the 22d March, 1802, - -	–	495,248 08 15	135,896 75	By amount of rough copper and planchettes, accounted for, per statement marked C, accompanying the Comptroller's reports of the 25th April, 1800, and 22d March, 1802, - - -	-	409,987 03 10	126,568 39
				By amount of cents and half cents charged to the treasurer of the United States, in the quarter ending 31st March, - -	-	28,484 02 00	9,766 00
This sum, charged for the purchase of planchettes, in the quarter ending 30th September, - -	26,397	32,079 08 05	8,709 32	Do. do. do. 30th June, - - -	-	29,283 04 00	10,040 00
				Do. do. do. 30th September, - - -	-	25,232 01 00	8,651 00
This sum, charged for the purchase of ditto, in the quarter ending 31st December, - - -	41,118	49,969 09 09	13,553 84	Do. do. do. 31st December, - - -	-	17,400 04 01	5,965 83
				Balance of copper clippings and planchettes remaining, viz:			
			158,159 91	In the hands of the treasurer, - - - - -	-	49,969 09 09	17,132 50
Deduct this sum gained on the purchase of two bills of exchange below the value at par, - - -	–	–	106 74	Ditto, chief coiner, - - - - -	-	15,454 08 05	5,298 75
		577,298 02 09	158,053 17			575,811 08 05	183,422 47
Balance, being the amount gained on copper coinage,	–	–	25,369 30	Copper supposed to have been used for alloy, for which no account is given, - - - - - - - -	-	1,486 06 04	
		577,298 02 09	183,422 47			577,298 02 09	183,422 47

Although it appears that 324 lbs. 5 oz. 14 dwts. copper clippings have been used during the year 1802, for alloying the precious metals, yet it will be perceived that the quantity, now unaccounted for, is less, by 466 lbs. 9 oz. 2 dwts., than that exhibited on the last statement rendered, and is occasioned by the cents coined being lighter that 7 dwts. each.

D.

Summary Statement exhibiting the value of Coins made at the Mint, the amount of disbursements on account of the establishment; the amount allowed for wastage; the amount retained of deposites, and the amount gained on the coinage of copper.

Value of gold, silver, and copper coins made at the mint, to the 31st December, 1801, per summary statement, marked A, accompanying the Comptroller's report of the 22d March, 1802. . . .	.	.	$3,045,091 94
Ditto, of gold coins made from the 1st January to the 31st December, 1802, per statement herewith, marked B, . . .	.	$423,310 00	
Ditto, of silver coins, do. do.	.	58,343 00	
Ditto, of copper coins, do. marked C, . . .	.	34,422 83	
			516,075 83
Total value of gold, silver, and copper coins made to the 31st Dec. 1802,	.	.	3,561,167 77
Nett charge on the coinage of gold, silver, and copper, to the 31st December, 1801, per statement, marked E, accompanying the Comptroller's report of the 22d March, 1802, ...	.	296,957 10	
Deduct the following sums, viz.			
This sum, being the cost and charges of copper, included in statement marked B, accompanying the Comptroller's report of the 30th January, 1799, ...	$34,427 48		
This sum, do. do. included in statement marked A, accompanying the Comptroller's report of the 25th April, 1800, .	7,110 22		
This sum, do. do. included in statement marked B, accompanying the said report of the 25th April, 1800, . .	12,438 71		
This sum, do. do. included in statement marked E, accompanying the Comptroller's report of the 22d March, 1802, .	45,318 47		
Amount of copper, . .	99,294 88		
This sum, being the amount of wastage on the coinage of gold and silver from the commencement of the institution to the 31st December, 1801, per former statements transmitted, ...	12,503 03		
		111,797 91	
		185,159 19	
Add the following sums, viz.			
This sum, being the amount gained on the coinage of copper, per statement marked C, accompanying the Comptroller's report of the 22d March, 1802, ...	19,234 43		
This sum, being the amount retained of deposites, from the commencement of the institution to the 31st December, 1801, per former statements transmitted, ...	2,149 98		
		21,384 41	
Amount charged for the support of the establishment to 31st December, 1801, ...	.	.	206,543 60
Amount charged from the 1st January to the 31st December, 1802, (exclusive of the cost of copper, which amounts, for the year, 1802, to the sum of $20,344 79) per statement herewith, marked A, . .	.	.	17,462 65
Amount of wastage to the 31st December, 1801, as above, . .	.	12,503 03	
Ditto, from the 1st January to 31st December, 1802, per statement marked B, herewith, ...	.	1,836 97	
Total amount of wastage, . .	.	14,340 00	
Deduct this sum, being the amount retained of deposites to 31st December, 1801, as above, ...	2,149 98		
Ditto, this sum, retained of ditto, from January 1st to December 31st, 1802, &c.	185 92		
Total amount retained, . .	.	2,335 90	
			12,004 70
Total amount of disbursements (not including the cost of copper to the 31st December, 1801, which amounts, as appears above, to $99,294 88) on account of the establishment from the commencement of the institution to the 31st December, 1802, ...	.	.	236,010 95
From the above deduct the gain on copper coinage, from the commencement of the institution to the 31st December, 1802, per statement, marked C, herewith, ...	.	.	25,369 30
Nett charge on the coinage of gold, silver, and copper, to the 31st December, 1802, including the cost of lots, buildings, machinery, &c.	.	.	210,641 65

7th Congress.] No. 199. [2d Session.

SINKING FUND.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, MARCH 3, 1803.

Mr. Randolph made the following report:

The Committee of Ways and Means, to whom it was yesterday referred, by a resolution of this House, to inquire and report "whether the commissioners of the sinking fund have, agreeably to the act 'making provision for the redemption of the whole of the public debt of the United States,' applied the sum of $7,300,000 to the payment of the principal and interest of the public debt? And, also, generally to inquire into the accounts and proceedings of the commissioners of the sinking fund;" have, according to order, proceeded therein, and beg leave to report:

That, pursuant to the directions of the committee, a letter was written and addressed, by the chairman of the committee, to the Secretary of the Treasury, covering a copy of the resolution of the House; and, also, a statement of queries thereon, to which the answer of the Secretary was required; and that, to his answer, which, together with sundry explanatory documents, is annexed to this report, the committee beg leave to refer, and request that it may be considered as part of their report.

March 2d, 1803, *at half past 6 o'clock, P. M.*

Sir:

The enclosed resolution this day passed the House of Representatives. The annexed paper, marked A 1, contains the objections stated by the mover of the resolution, to which you are requested, if practicable, to return an answer, previous to the dissolution of Congress. It may be necessary to remark, that the objections to the report of the commissioners of the sinking fund consisted principally of a supposed variance between the statements contained in that report, and those submitted by the Secretary of the Treasury, at the last session of Congress, and a denial that the sum appropriated, by the law of the last session, [$7,300,000] had been applied agreeably to the provisions of the act; and that the sum disbursed by the treasury, on account of the public debt, has not been fully accounted for; an unaccounted balance remaining of $114,839 44: moreover, that the sum of 5,914,000 guilders is upon estimate.

With perfect esteem, I have the honor to be, yours,

JOHN RANDOLPH.

Albert Gallatin, *Secretary of the Treasury.*

In the House of Representatives of the United States,
Wednesday, the 2d of March, 1803.

On motion,

Resolved, that the Committee of Ways and Means be directed to inquire whether the commissioners of the sinking fund have, agreeably to the directions of the act, entitled, "An act making provision for the redemption of the whole of the public debt of the United States," applied the sum of seven millions three hundred thousand dollars, provided by the same, to the payment of the principal and interest of the public debt; and to inquire, generally, into the accounts and proceedings of the commissioners of the sinking fund, and to report to the House.

Extract from the Journal.

WILLIAM LAMBERT, for JOHN BECKLEY, *Clerk.*

A 1.

1. Have the commissioners of the sinking fund applied the sum of $7,300,000 to the payment of the public debt, in the year 1802? If they have not applied it, why has it not been done?
2. What was the true amount of interest on the public debt for 1802? And is the sum of $4,065,738 47 that true amount? A detailed account is requested.
3. What have been the actual remittances to Holland, during the year 1802? A detailed account of all the bills, contracts, &c. is requested, with the names of the persons with whom contracts have been made, and from whom bills have been purchased, with the price paid?
4. If the contracts and bills do not cover all the balance in the hands of the commissioners, an account of the remainder is requested, with the names of the persons in whose hands the same remains, with the particular sums held by each person.
5. What were the sums disbursed from the treasury, on account of the domestic debt, between 1st of October, 1801, and 1st of January, 1802; and what were the sums disbursed for the same account, between October 1, 1802, and January 1, 1803?
6. In the treasury report of December, 1801, in table P, the interest of foreign debts, for 1802, is said to be $476,931: in table R, the interest is said to be, guilders, 1,145,250: from whence arises the difference? How is the interest, stated in table P, made up?
7. An account of the remittance forwarded to Holland, or purchased in 1803, is requested, if convenient; the account to be in detail; and likewise such other information as the Secretary of the Treasury may think will elucidate the transactions of the commissioners.

Treasury Department, *March 3d*, 1803.

Sir:

I had the honor to receive, last night, at seven o'clock, your letter of the same day, enclosing a resolution of the House, in relation to the accounts of the sinking fund, and certain inquiries proposed on that subject by the mover of the resolution.

Although I may give information sufficient to come within the meaning of the resolution, and to elucidate the transactions of the commissioners, time will not, perhaps, permit, to procure all the detailed accounts specified in the inquiries: all that can be examined and transcribed in the course of the day shall be transmitted.

I must premise, that I had received yesterday, from the Register of the treasury, a letter, hereunto annexed, A 2, accompanying an official statement B, of all the warrants drawn on the Treasurer, during the year 1802, on account of the public debt, and amounting (after deducting 119,592 dollars and 78 cents, repayments on account of the Dutch debt) to $9,333,407 40. This sum is $39,344 88 less than the sum of $9,372,752 28, which is stated, in the report of the Secretary of the Treasury to the commissioners of the sinking fund, to have been disbursed on that account, during that year.

This error arose, as stated by the Register, from the necessity of making the report of all the transactions of the year 1802, in the first week of February, 1803, and before the books of the treasury, for the last quarter of that year, could be posted up.

The difference resulting from the correction consists in that the disbursements out of the treasury, during the year 1802, were, on account of the reimbursement and interest of the domestic debt, $4,618,021 39; and on account of the Dutch debt, 3,240,399 25; instead of being $4,654,699 61 and $3,243,065 91, as stated in the report; and in that the payment in advance, and on account of the annual appropriation of 1803, was only $745,807 40, instead of $785,152 28, as stated in the report.

The objects of the present inquiry seem to be,

I. An elucidation of certain variations between the report to the commissioners of the sinking fund, and that made on the 18th December, 1801, to Congress; to which it is presumed that the 2d and 6th inquiries of the mover of the resolution refer.

In the statement P, annexed to the report of the 18th December, 1801, the interest on the public debt, including the annual reimbursement of the six per cent. and deferred stocks, is stated at		$5,228,034 67
In the report to the commissioners of the sinking fund, the interest is stated at	4,065,738 57	
And the reimbursement of six per cent. and deferred stocks,	1,117,869 37	
Making, altogether,		5,183,607 94
The difference between the two statements is		$44,426 73

Which arises from the three following items, viz:

1st. The annual interest on the temporary loans obtained from the Bank of the United States is stated, in the former report, at $152,900; but one million two hundred and ninety thousand dollars of the principal of that debt having been paid to the bank, on the 30th June last, the interest on that sum ceased after that day; which makes the annual interest on those loans $35,450 less for that year, and reduces that item, in the last report, to $117,450, as will appear by the annexed statement C; which, in conformity to the wishes of the mover of the resolution, as expressed in his second inquiry, gives the several items of the gross amount of $4,065,738 57, stated, in the report to the commissioners of the sinking fund, as the amount of interest for 1802.

2d. The interest due for 1802, on the foreign debt, is stated, in the report of the 18th December, 1801, at	$476,931
And in the report to the commissioners of the sinking fund, as per statement C, hereunto annexed, at	467,731
Making a difference of	$9,200

In both statements, the interest, properly so called, is the same, viz: 1,145,250 guilders, equal, at 40 cents per guilder, to 458,100 dollars; but the difference arises from the items of commissions and gratifications.

In the statement of December, 1801, to the sum of		$458,100
are added the following commissions, viz:		
One per cent. on the interest, equal to	$4,581	
One per cent. on 12,500 guilders, gratifications on the Dutch loans, payable that year, 125 guilders, equal to	50	
One per cent. on 3,550,000 guilders, the then supposed amount of the instalments, falling due during 1802, in Holland and Antwerp, 35,500 guilders, equal to	35,500	
		18,831
Making, as above stated,		$476,931
In the report to the commissioners of the sinking fund, to the said sum of		$458,100
Are added only the two first mentioned commissions, of		4,631
But, on the other hand, the gratification of 12,500 guilders, which, in the report of December, 1801, is considered as part of the principal of the debt, and not included in the interest, is, in this last report, considered as part of the interest; it never having been the practice, in former reports of the Board, to include the payments of those gratifications in the account of principal.		
This item is equal to		5,000
Making, altogether, as above stated,		$467,731

The reason why the last mentioned commission of one per cent. on the payment of instalments of the principal, and stated in the report of the 18th December, 1801, as above mentioned, at 35,000 guilders, has been omitted in the report to the commissioners of the sinking fund, remains to be explained.

It had been heretofore supposed at the treasury, that a commission of one per cent. was charged in Holland, by the bankers of the United States, on the payment of the instalments of the Dutch debt; and it is so stated in every official report of the Department on that subject, from that of the late Secretary of the Treasury, presented to the House on the 4th January, 1796, to that of the Secretary, of the 18th December, 1801. An inspection of the accounts of the bankers, and the knowledge that such charges were not usual in relation to loans obtained in Holland, have since shown that that opinion was erroneous, and the item is therefore omitted in the last report.

It is also proper here to observe, though noticed neither in your letter, nor in the enclosed queries, that the instalments, payable in 1802, had heretofore been erroneously supposed to amount to 3,550,000 guilders, as stated in the report of 4th January, 1796, and in that of 18th December, 1801, (statement R) instead of 3,360,000 guilders, as stated in the last report to the commissioners of the sinking fund; an error which arose from a supposition that the Antwerp loan, instead of being payable, as is the case, in five instalments, of 410,000 guilders each, was payable in four instalments, the three first of 600,000 guilders each, and the last of 250,000 guilders.

These two items, viz:

Difference on interest on domestic loans,	$35,450 00
And do. on do. on foreign debt,	9,200 00
Make an aggregate of	44,650 00
3d. From which must be deducted, a difference between the two statements, in relation to the interest due on account of the domestic debt, and explained by the Register, in the note annexed to statement C, amounting to	223 27
Leaving, for the whole difference, as above stated,	$44,426 73

II. It is asked, why the sum disbursed by the treasury has not been fully accounted for? Why the sum of 5,914,000 guilders, remitted to Holland, beyond the amount due in 1802, is upon estimate? And it is asked, why there remains a supposed unaccounted balance of $114,839 44? As tending to elucidate that part of the inquiry, the 3d and 4th queries of the mover of the resolution apply for statements of the remittances to Holland, and of the balances which may remain unexpended in the hands of agents, &c.

From these objections to the report, it is presumable that some misconception has taken place in relation to the mode of conducting the business of the sinking fund.

The commissioners never receive any public moneys, nor are they accountable for the sums paid out of the treasury, on account of the public debt: the persons who, upon the warrants of the Secretary of the Treasury, receive such sums, are immediately charged for the amount, and become then accountable to the treasury, in the same manner as all other receivers of public moneys.

It results from thence that the disbursements out of the treasury shew, themselves, in what manner the money has been applied by the commissioners of the sinking fund; and, accordingly, the annexed statement B exhibits the advances or payments made by them, or rather by the Secretary of the Treasury, as their agent, during the year 1802, and shows the sums paid or advanced, the dates when, the persons to whom, and the objects for which, the payments or advances have been made. There is not, and cannot be, in that respect, any unaccounted balance.

As to the ultimate application of the money, by the persons to whom it has been advanced, it cannot be ascertained with precision, until their accounts shall have been rendered and settled at the treasury: and, it is evident, that neither on the first week of February, 1803, nor on this day, can the accounts of persons who received public moneys in the course of the year 1802, be settled, or even rendered.

It was not, therefore, attempted, in the report to the commissioners of the sinking fund, to state, with precision, an account of the ultimate application of the moneys paid out of the treasury during the year 1802, which should *balance* the aggregate of the disbursements. An attempt of that kind was impracticable, for want of materials. That it was not intended, is evident on the face of the report itself: for the items which relate to that ultimate application are not added together: two of them are explicitly stated to be on estimate; it is as explicitly stated that some protested bills and balances, in hands of agents, are not included; and there are two prominent items amongst the disbursements, viz: "to foreign officers, and in payment of certain parts of the public debt," which are not repeated amongst the items relating to the ultimate application of the money, although credit would have been taken for them, had it been intended to balance the account of disbursements by an account of their ultimate application.

The report exhibits all that could be expected, by designating, in the first place, the several general objects to which the disbursements were applicable during the year 1802, and by giving, in the next place, the estimated amount of remittances to Holland, which had been purchased on account of that part of the Dutch debt which falls due during the present year. If this last amount is stated only as an *estimate*, it is because, as has already been mentioned, the accounts in relation thereto being only rendered in part, and not being yet settled by the accounting officers of the treasury, any calculations taken from the auxiliary books or registers of the bills purchased, are liable to errors, and ought not to be reported to Congress as an ascertained amount.

It so happens, however, that, if an attempt shall be made to strike an approximated balance between the account of disbursements and that of the application of the money, what is called an unaccounted balance will disappear, and instead of it, the amount paid out of the treasury will be found to be *less* than the amount applied, including balances in hands of agents, and the estimated unexpended balance of bills on Holland; which shows only that that balance has been estimated in the report something above, and not below, its real amount.

1st. The disbursements out of the treasury, on account of the interest and reimbursement of the domestic debt, were stated in the report, at		$4,654,699 61
But on account of the warrant twice included, as per Register's letter, A 2,		36,678 22
Leaves, for the true amount,		$4,618,021 39
The objects for which that sum was advanced, were,		
1. On account of interest on the domestic debt, growing due in 1802, as per statement C,	3,480,557 57	
2. On acount of the reimbursement of the six per cent. and deferred stock, estimated per do.	1,117,869 35	
	4,598,426 92	
Leaving a balance advanced, during the year 1802, beyond the amount payable during the same, and for which some of the banks or commissioners of loans are accountable,	19,594 47	
	$4,618,021 39	
2d. The disbursements on account of the interest on the domestic loans, were		$162,025 00
The interest actually accrued during 1802, and which makes part of the amount of interest stated in the report to the commissioners of the sinking fund, as per statement C, was only,	117,450 00	
The difference, which amounts to	44,575 00	
		$162,025 00

Results from the circumstance of the interest due to the bank, on domestic loans, being always paid after it has become due. Thus, the sum of $162,025, disbursed in 1802, was applied to the payment of the interest which accrued on domestic loans, from the 1st of July, 1801, to the 30th June, 1802; and not to the payment of the interest which accrued from 1st January to 31st December, 1802.

3d. The payments to foreign officers, and for certain parts of the domestic debt, being charged in the amount of disbursements, ought to be credited in the account of the application of those disbursements.

Those two items amount to,		$22,961 76
If, therefore, there is an apparent unaccounted balance in the report to the commissioners of the sinking fund, of		$114,839 44
As stated in your letter, the error stated by the Register,		39,344 88
Must, in the first place, be deducted, which will leave,		75,494 56
For the amount of that supposed balance; and the above stated items are fair offsets against it, viz:		
1st. Advanced on account of domestic debt, beyond the interest and reimbursement of the year 1802,	19,594 47	
2d. Paid on account of the interest on domestic loans beyond the amount which accrued during 1802,	44,575 00	
3d. Paid to foreign officers, and for certain parts of the domestic debt,	22,961 76	
Making, altogether,	87,131 23	
An aggregate which exceeds, by		11,636 67
		$87,131 23

The above stated supposed unaccounted balance, and shews that such balance does not exist; but that, on the contrary, the estimate of unapplied bills on Holland errs in having made that amount too large. Whether that error consists in having blended, amongst the bills purchased in 1802, some which were actually purchased in 1801, or from some mistake of the clerk in entering the amount of bills purchased, or from having entered as purchased, bills

which are, by contract, to be paid for only when they shall have been honored, or from any other cause, cannot, I apprehend, be ascertained, until the accounts of the purchases shall have been regularly settled, by which means alone can every error be checked and discovered. It was because it was known that an account, given at present, was liable to be affected by all those several sources of error, that it was presented as an estimate. If it shall be found practicable to form and transcribe, in the course of the day, a more correct detailed account from the documents in this office, it shall be forwarded; but it is doubted whether it can be done; and, if done, I must beg leave to repeat, that it must still be considered as an estimate and a sketch, and not as an ascertained account. In the mean while, it is proper to state, that no alteration in that estimate can change any general result; that every person who has received money on that account from the treasury, has been charged, and is held accountable for it, and that the error in the estimate consists in nothing more than in exhibiting a larger amount of bills than has been paid for by the United States.

Leaving those uninteresting and immaterial details, I proceed to what seems to be the principal object of the resolution of the House.

III. It is asked whether the commissioners of the sinking fund have applied the sum of 7,300,000 dollars, to the payment of the public debt, in 1802, in conformity to the act making provision for the redemption of the whole of the public debt of the United States?

Although it be difficult to understand precisely the supposed objection to the proceedings of the commissioners of the sinking fund, which has given rise to this inquiry, yet, as the report to the commissioners exhibits, after deducting the amount lately corrected by the Register, an application of 9,333,407 dollars and 40 cents—of which sum, 1,287,600 dollars were paid out of the proceeds of the sales of bank stock, and the remaining 8,045,807 dollars and 40 cents, out of the other funds vested in the sinking fund—it is presumed that the objection goes to the mode of application, and not to the sum applied; and I cannot find what that can be, unless, by the words "payment of the public debt in the year 1802," it be meant that the commissioners of the sinking fund were bound by the law to extinguish, during the year 1802, so much of the principal of the public debt, *due that year*, as, together with the interest accruing during that year, would amount to 7,300,000 dollars; and that an application of part of the 7,300,000 dollars to the making provision for the payment of a debt, falling due after the 31st December, 1802, was not to be considered as a part of the said legal payment of 7,300,000 dollars.

The objection does not apply to the actual payments made by the commissioners; nor is it supported by any part of the law.

It does not apply to the payments made by the commissioners in 1802: for, supposing the assumed construction of the law to be correct, it is, nevertheless, true, that the commissioners of the sinking fund have, during the year 1802, paid more than 7,300,000 dollars, falling due during that year.

Those payments consist of the following items, viz:

1.	Interest accrued during the year 1802, - - - - - - - -	$4,065,738 47
2.	Instalments of the Dutch debt, which fall due during that year, - - - -	1,344,000 00
3.	Reimbursement of six per cent. and deferred stocks, - - - - - -	1,117,869 37
4.	Payment to foreign officers, and for certain parts of the domestic debt. - - -	22,961 76
5.	Payment on account of the principal of the temporary loans due to the bank, - -	1,290,000 00
	Amounting, altogether, to - - - - - - - - - -	$7,840,569 60

Perhaps it may, in the spirit of the objection, be insisted that the payment of 1,117,689 dollars and 37 cents, being the reimbursement of the six per cent. and deferred stocks, which fall due on the 1st day of January, 1803, cannot be considered as the extinguishment of a debt actually due in 1802. But, on that supposition, credit must be given for the payment of a similar reimbursement, which took place on the 1st day of January, 1802, and which, in the report of the Secretary, to the commissioners of the sinking fund, is credited to the account of the year 1801, because it was paid out of funds accrued during 1801; in the same manner as he has credited the payment of 1st January, 1803, to the year 1802, because it was paid out of funds accrued during the year 1802. But, whether he was correct or not, in that arrangement, is immaterial in the present question; and as one payment was made on the 1st January, 1802, and another on the 1st January, 1803, either the one or the other must be credited to the account of the year 1802.

Perhaps it may also be said, that 1,287,600 dollars of the temporary loans, discharged in 1802, having been paid for out of the proceeds of the sales of the bank shares, (which, in the report of the Secretary to the commissioners, are stated as a distinct fund from the annual appropriation of 7,300,000 dollars,) cannot properly be stated as a payment in part of that appropriation. But it is not less true, that, if there is any thing in the law which binds the commissioners to pay annually 7,300,000 dollars, in the manner contended for, there is certainly nothing which compels them to make that payment out of the annual appropriation of 7,300,000 dollars, or out of any other. They may be bound to make payments to a certain amount, but they may make them out of any funds in their hands. To this may be added, that the first section of the law which makes the appropriation, includes in the annual appropriated sum of 7,300,000 dollars, the moneys, other than surplusses of revenue, which constitute the sinking fund, or shall accrue to it by virtue of any provisions theretofore made. The proceeds of the bank shares accrued to the sinking fund, by virtue of the provisions of the act of the 31st day of May, 1796, and might, therefore, by the Secretary of the Treasury, have been contemplated and stated as part of the annual appropriation of 7,300,000 dollars. But, considering it optional with him, either to state those proceeds in that way, or, under the proviso of the 3d section of the act, to state them as a distinct fund, he chose to do it in the last mentioned manner, in order to give the greatest possible efficacy to the sinking fund. From which it results, that, if he had stated those proceeds as part of the annual appropriation of 7,300,000 dollars, although he would have, by that mode, actually diminished the payments on account of the public debt, by a sum of 1,287,600 dollars; yet, he would, upon the construction assumed by the objection, have paid 1,287,600 dollars *more*, on account of the public debt of 1802, than has been done according to the mode of stating the accounts which he has adopted.

But, supposing that the facts supported the objection; supposing that the sales of bank stock had not taken place, and that the payment of the debt due to the bank had not been made; yet, nothing appears in the law which can support the principle assumed by that objection.

The construction which is insisted upon against the proceedings of the commissioners, is, that they are bound by the law to apply annually 7,300,000 dollars, and that that application must, in the very year in which it is made, extinguish a debt or pay an interest due that year, excluding from what is thus considered as a legal payment, any payment on account of a debt falling due after that year. Neither of those positions appears to me to be in any degree supported by any part of the law.

The first section of the law makes an annual appropriation of 7,300,000 dollars.

The second section enjoins it as a positive duty on the Secretary of the Treasury, to cause to be paid, annually, to the commissioners of the sinking fund, the said sum of 7,300,000 dollars, thus appropriated.

The third section directs the commissioners to pay, every year, the interest accruing, and the instalments or parts of principal falling due during that year, and then proceeds in the following words: "And also, it shall be the duty of the said commissioners, to cause to be applied, the surplus of such fund as may at any time exist, after satisfying the purposes aforesaid, towards the further and final redemption, by payment or purchase, of the present debt of the United States," &c.

There is nothing there which binds the commissioners, after they have satisfied the purposes aforesaid, that is to say, after they have paid the interest and principal falling due in any one year, to apply the remainder or surplus of the 7,300,000 dollars, if any, during the course of the same year.

Provided that the Secretary had placed at their disposition, in due time, the funds necessary to meet the instalments and interest due in the year, it would be a good execution of the law if he paid to them the remainder of the

appropriation on the last day of the year; in which case it would be impossible for them to apply that remainder till the ensuing year.

That act, in fact, as well as all the preceding laws on that subject, places a discretionary power in the commissioners, both as to time and manner, for any payment other than those which fall due in the year, and which must at all events be made; and the proviso of the first section actually contemplates the case of the money remaining unexpended for six months after the end of the calendar year, to which the annual appropriation refers, and provides that, under certain circumstances, such surplus shall cease to be at the disposition of the commissioners.

In the present instance, however, it is, on the part of the Secretary of the Treasury, contended, that more than 7,300,000 dollars, have, exclusively of the payment to the bank, been applied, during the year 1802, *towards the further redemption by payment of the debt of the United States;* and that, after having paid the interest and instalments which fell due during that year, the purchase of about three millions and a half of guilders, remitted to Holland, *towards the payment of the Dutch debt, falling due next year*, was a faithful, legal, and proper execution of the law.

It is difficult to prove a negative; in this case the law is silent as to the species of debt, and the time and manner of applying the surplus moneys; there is nothing which excludes from the meaning of the law an application in the year, which will produce a payment in the ensuing year. The words, "by payment or purchase," are, according to the strict sense of the sentence, connected with the word "redemption:" the further and final redemption is to be effected by payment or purchase; the application of moneys which the commissioners may legally effect, is *towards that further redemption;* the subtlety of the objection seems to consist in making the words "by payment," depend immediately on the words "to cause to be applied;" from which it would result, that the application, instead of being, as expressed by the law, *towards* a redemption, which redemption must, when effected, be effected by payment or purchase, would be confined to an immediate payment; and as the purchase of bills is not an immediate payment, but a provision towards a future payment, such purchases would be excluded from that authorization in the law. Not only that construction is not justified by the strict sense of the words, as connected in the sentence, but, if it was adopted, it must follow that there did not exist, nor ever had existed, (for the phraseology of this sentence is transcribed from preceding laws) any authority whatever, in the commissioners of the sinking fund, to provide, in time, for the payment of the Dutch debt. They must, according to that new construction, be bound in the application of the surplus of the fund to an immediate payment, and not be permitted to purchase remittances for the purpose of making a payment the ensuing year. For this is the only clause which authorizes the commissioners to make any payment, other than for the payment of interest and principal falling due that year; and if it forbids them to make the purchase of bills under the appropriation of 7,300,000 dollars, it forbids them altogether, there being no words in the clause limiting its effect to that appropriation.

It is hardly necessary to dwell any longer on the manifold absurdities which must flow from this assumed construction, and indeed I have no time left for any further observations. Yet I would remark, that, when the act passed, such an application was contemplated, and that it was stated, explicitly, that it was necessary to provide for the payments due in Holland, at least six months before they became due. The statement S, annexed to the report of the 18th December, 1801. and which exhibited the effect of an annual appropriation of 7,300,000 dollars on the debt, was actually predicated on that supposition.

Permit me to add, that the demands in Holland were so considerable, and the difficulties apprehended in procuring the sufficient remittances so alarming, that it is confidently believed that no application of the surplus moneys of the sinking fund could have been more beneficial to the true interests of the United States, than the purchases of remittances which have been made. The whole of what was payable in 1803, which was the heaviest year, has been remitted, without re-loan, and without the employment of an agent abroad; and being now so much before hand, I apprehend no longer any difficulties in procuring, at a reasonable rate, the remittances which shall be wanted for meeting the payments of the following years.

It has been impossible to transcribe the detailed accounts which were required; but I enclose an account D, of the purchases made in 1801 and 1802, on account of the Dutch debt, showing the prices paid in 1802, and the amount of remittances purchased before the 1st January, 1803, applicable to the payment of this year. This must still be considered as an estimate, though more correct than that of the report to the commissioners of the sinking fund.

I regret the late hour at which the resolution was introduced, for no other reason than because it prevents my furnishing the more detailed account which the mover was desirous of obtaining. But I trust that all the information which was substantially necessary to meet the object of the resolution, has been given; and I must rely on the indulgence of the committee for the many imperfections which must be attached to this hasty communication.

I have the honor to be, respectfully, sir, your obedient servant,

ALBERT GALLATIN.

Honorable JOHN RANDOLPH, Esq.
Chairman of the Committee of Ways and Means.

A 2.

TREASURY DEPARTMENT, *Register's Office, March 2d*, 1803.

SIR:

I do myself the honor of transmitting an official statement of the several warrants drawn, according to law, upon the Treasurer of the United States, during the year 1802; that is to say:

1st. Warrants for the payment of moneys on account of the reimbursement and interest of the domestic debt, amounting to	$4,618,021 39
2d. Warrants on account of the repayment of principal of moneys, borrowed of the Bank of the United States,	1,290,000 00
3d. Warrants on account of the payment of interest on the domestic loans,	162,025 00
4th. Warrants on account of the reimbursement of capital, and interest of the Dutch debt, after deducting repayments into the treasury,	3,240,399 25
5th. Warrants on account of debts due to foreign officers,	7,994 92
6th. Warrants on account of certain parts of the domestic debt,	14,966 84
Amounting, in the whole, to the sum of	$9,333,407 40

The amount stated to have been paid on account of the principal and interest of the public debt, during the year 1802, as per printed report to the commissioners of the sinking fund, page 6, founded on aggregate sums which I had the honor of transmitting you, was $9,372,752 28

The actual amount paid, was, as per my official statement herewith, only 9,333,407 40

Variation, $39,344 88

This variation is confined to two items, viz:

Warrant No. 3381, for the sum of - - - - - - - - - - $2,666 66
This was taken off, in the transcript from the first entry, as having been paid on account of the Dutch debt; but, since posting the books, it has been ascertained it was for a remittance on account of prize causes.

Warrant No. 3497, dated 31st December, 1802, for - - - - - - - - 36,678 22
This sum was added twice, by mistake, in the transcript of items paid on account of the reimbursement of principal and interest of the domestic debt, and arose altogether from the books of the treasury not being posted up, when the transcript (to ascertain the aggregate amount) was made from the book of first entries in the Register's office.

As above, - - - - - $39,344 88

As it may be expedient, in future, to accompany the annual statements of the sinking fund with official documents, in relation to the disbursements out of the treasury, on account of the principal and interest of the public debt, and as the period now fixed by law may be considered too early in the year to form those official documents to the close of the preceding year, with all possible correctness, I would beg leave to submit whether two weeks later in the session, than the law now directs, might not be a regulation which would be found convenient to the Treasury Department.

I have the honor to be, sir, with the greatest respect, your obedient servant,

JOSEPH NOURSE, *Register.*

The Honorable ALBERT GALLATIN.

B.

List of Warrants drawn, according to law, during the year 1802, *on the Treasurer of the United States, on account of the Reimbursement and Interest of the Domestic Debt.*

No. of Warrant.	Date.	In whose favor.	Sums.
2585	January 18, 1802.	Jabez Bowen, - - - -	$900 00
2595	" 22, "	James Davidson, - - - -	2,349 27
2624	" 30, "	Do. - - - -	3,523 37
2661	February 26, "	James Alger, - - - -	1,600 00
2662	" " "	John Neufville, - - - -	38,600 00
2663	" " "	Sherwood Haywood, - - - -	1,000 00
2678	March 4, "	James Davidson, - - - -	10,859 28
2693	" 9, "	William Gardner, - - - -	6,100 00
2694	" " "	Thomas Perkins, - - - -	154,000 00
2695	" " "	Jabez Bowen, - - - -	11,350 00
2696	" " "	William Imlay, - - - -	22,300 00
2697	" " "	John Hopkins, - - - -	12,000 00
2705	" 16, "	James Nicholson, - - - -	154,000 00
2706	" " "	James Ewing, - - - -	6,400 00
2709	" 17, "	James Alger, - - - -	1,500 00
2716	" 22, "	Benjamin Harwood, - - - -	12,764 92
2727	" 25, "	Stephen Moylan, - - - -	152,577 95
2728	" 26, "	John Stockton, - - - -	2,300 00
2730	" " "	George Simpson, - - - -	301,118 44
2731	" " "	James Davidson, - - - -	45,578 50
2858	April 17, "	Jabez Bowen, - - - -	700 00
2865	" 19, "	James Davidson, - - - -	2,191 97
2866	" " "	Do. - - - -	1,597 82
2894	" 27, "	Do. - - - -	3,666 53
2951	May 11, "	Do. - - - -	147 91
2952	" " "	Do. - - - -	1,737 01
2965	" 18, "	Do. - - - -	779 36
2966	" " "	Do. - - - -	8,840 29
2968	" 21, "	Sherwood Haywood, - - - -	1,000 00
2969	" " "	John Neufville, - - - -	35,500 00
2978	June 4, "	William Gardner, - - - -	6,100 00
2979	" " "	Thomas Perkins, - - - -	154,000 00
2980	" " "	Jabez Bowen, - - - -	12,100 00
2981	" " "	William Imlay, - - - -	21,800 00
2982	" " "	John Hopkins, - - - -	12,000 00
2999	" 9, "	James Nicholson, - - - -	158,000 00
3000	" " "	James Ewing, - - - -	6,650 00
3024	" 21, "	Benjamin Harwood, - - - -	12,353 65
3033	" 24, "	Stephen Moylan, - - - -	159,234 37
3039	" 26, "	John Stockton, - - - -	2,509 94
3042	" 28, "	George Simpson, - - - -	296,953 23
3043	" " "	James Davidson, - - - -	46,266 45
3172	July 26, "	Do. - - - -	1,280 48
3173	" " "	Do. - - - -	4,867 74
3176	" 30, "	Do. - - - -	1,170 94
3177	" " "	Do. - - - -	619 64
3231	August 23, "	Do. - - - -	3,572 61
3242	September 2, "	William Gardner, - - - -	6,100 00
3243	" " "	Thomas Perkins, - - - -	154,000 00
3244	" " "	Jabez Bowen, - - - -	12,100 00
3245	" " "	William Imlay, - - - -	21,800 00
3246	" " "	James Nicholson, - - - -	158,000 00
3247	" " "	James Ewing, - - - -	6,650 00
3248	" " "	Stephen Moylan, - - - -	159,234 37
3249	" " "	John Stockton, - - - -	2,509 94
3250	" " "	Benjamin Harwood, - - - -	12,353 65
3251	" " "	John Hopkins, - - - -	12,000 00
3252	" " "	Sherwood Haywood, - - - -	1,000 00

B—Continued.

No. of Warrant.	Date.	In whose favor.	Sums.
3253	September 2, 1802.	John Neufville, - - - -	$35,500 00
3254	" " "	James Alger, - - - -	1,500 00
3258	" 3, "	James Davidson, - - - -	4,844 02
3271	" 20, "	William Gardner, - - - -	340 00
3273	" 23, "	Stephen Moylan, - - - -	6,484 92
3274	" 24, "	James Davidson, - - - -	928 49
3281	" 27, "	Do. - - - -	45,221 64
3282	" " "	George Simpson, - - - -	293,232 66
3323	October 1, "	Do. - - - -	3,500 00
3424	November 12, "	James Davidson, - - - -	18 62
3425	" " "	Do. - - - -	12,254 83
3426	" " "	William Imlay, - - - -	15,000 00
3438	" 20, "	James Davidson, - - - -	11,645 76
3443	" 24, "	Sherwood Haywood, - - - -	2,500 00
3444	" " "	John Neufville, - - - -	75,800 00
3445	" " "	James Alger, - - - -	2,800 00
3466	December 8, "	John Hopkins, - - - -	22,000 00
3469	" 9, "	William Imlay, - - - -	30,700 00
3470	" " "	William Gardner, - - - -	12,700 00
3471	" " "	Thomas Perkins, - - - -	290,000 00
3472	" " "	Jabez Bowen, - - - -	20,400 00
3478	" 17, "	James Nicholson, - - - -	300,000 00
3481	" 20, "	Benjamin Harwood, - - - -	21,707 52
3482	" " "	James Ewing, - - - -	10,100 00
3488	" 24, "	John Stockton, - - - -	3,891 45
3489	" 27, "	Stephen Moylan, - - - -	284,775 85
3496	" 28, "	James Davidson, - - - -	86,413 56
3497	" " "	George Simpson, - - - -	36,678 22
3534	" 31, "	James Ewing, - - - -	1,000 00
2729	March 26, "	Thomas T. Tucker, agent to the trustees for the redemption of the public debt.	70,685 78
3041	June 28, "	Do. Do. Do.	70,723 17
3280	September 27, "	Do. Do. Do.	70,827 51
3495	December 28, "	Do. Do. Do.	114,213 46
3492	" " "	Do. Do. Do.	179,575 52
3493	" " "	Do. Do. Do.	888 79
3494	" " "	Do. Do. Do.	33,960 00
			$4,618,021 39

List of Warrants drawn, according to law, during the year 1802, *on the Treasurer of the United States, on account of the repayment of Principal of Moneys borrowed of the Bank of the United States.*

No. of Warrant.	Date.	In whose favor.	Sums.
3045	June 28, 1802.	President, Directors, & Co. of the Bank of the United States,	2,400 00
3073	" 30, "	Do. Do. Do.	1,287 600 00
			$1,290,000 00

List of Warrants drawn, according to law, during the year 1802, *on the Treasurer of the United States, on account of the payment of Interest on the Domestic Loans.*

No. of Warrant.	Date.	In whose favor.	Sums.
2568	January 14, 1802.	James Davidson, Agent for the President, Directors, & Co. of the Bank of the United States, - - -	$6,000 00
2569	" " "	Do Do Do	6,000 00
2570	" " "	Do Do Do	15,000 00
2571	" " "	Do Do Do	15,000 00
2572	" " "	Do Do Do	31,875 00
2573	" " "	Do Do Do	2,250 00
2574	" " "	Do Do Do	7,200 00
2834	April 9, "	Do Do Do	2,250 00
3131	July 10, "	Do Do Do	7,200 00
3132	" " "	Do Do Do	28,750 00
3133	" " "	Do Do Do	6,000 00
3134	" " "	Do Do Do	15,000 00
3135	" " "	Do Do Do	2,250 00
3136	" " "	Do Do Do	15,000 00
3392	October 20, "	Do Do Do	2,250 00
			$162,025 00

List of Warrants drawn according to law, during the year 1802, *on the Treasurer of the United States, on account of the Reimbursement of Capital and Interest of the Dutch Debt, after deducting repayments into the Treasury.*

No. of Warrant.	Date.	In whose favor.	Sums.
2512	January 2, 1802.	David Harris,	$5,200 00
2549	" 8, "	Do	18,600 00
2580	" 15, "	S. Smith & Buchanan,	20,000 00
2581	" " "	G. Simpson,	50,000 00
2582	" " "	David Harris,	24,000 00
2586	" 18, "	Do	4,000 00
2587	" 19, "	Jonathan Burrall,	35,400 00
2602	" 25, "	David Harris,	6,000 00
2628	" 30, "	P. R. Dalton,	50,000 00
2629	February 1, "	Moore Wharton,	37,000 00
2645	" 11, "	Jonathan Burrall,	33,000 00
2646	" " "	David Harris,	3,200 00
2648	" 12, "	Do	8,000 00
2657	" 25, "	Do	134,000 00
2660	" 26, "	G. Simpson,	200,000 00
2666	March 1, "	John Mason,	229 20
2680	" 4, "	Jona. Burrall,	51,815 20
2718	" 23, "	David Harris,	20,000 00
2732	" 26, "	Do	6,000 00
2734	" 29, "	Do	20,000 00
2736	" 31, "	Do	3,446 16
2803	April 6, "	Jonathan Burrall,	37,200 00
2839	" 9, "	P. R. Dalton,	50,000 00
2841	" 10, "	David Harris,	12,000 00
2889	" 24, "	Do	14,000 00
2892	" 26, "	Do	6,000 00
2906	" 29, "	Jonathan Burrall,	20,218 00
2913	May 3, "	Do	20,000 00
2936	" 7, "	David Harris,	6,600 00
2948	" 11, "	Jacob G. Koch,	40,000 00
2954	" 12, "	D. Harris,	4,000 00
2967	" 20, "	Do	4,000 00
2973	" 27, "	Do	6,000 00
2997	June 8, "	J. G. Koch,	40,000 00
3003	" 10, "	Jonathan Burrall,	10,000 00
3004	" " "	David Harris,	6,000 00
3007	" 11, "	P. R. Dalton,	70,000 00
3008	" 12, "	G. Simpson,	1,287,600 00
3016	" 16, "	P. R. Dalton,	40,000 00
3040	" 26, "	J. Burrall,	11,200 00
3140	July 12, "	D. Harris,	3,897 46
3153	" 19, "	G. Simpson,	205,000 00
3154	" " "	D. Harris,	4,100 00
3163	" 23, "	Do	8,610 00
3166	" 26, "	J. Burrall,	92,800 00
3167	" " "	D. Harris,	4,100 00
3170	" " "	P. R. Dalton,	30,000 00
3175	" 29, "	D. Harris,	10,250 00
3207	August 14, "	J. Burrall,	16,400 00
3225	" 21, "	D. Harris,	4,100 00
3239	" 27, "	Do	4,100 00
3256	September 3, "	Do	3,280 00
3260	" 4, "	Peter R. Dalton,	30,000 00
3261	" 7, "	D. Harris,	12,300 00
3279	" 25, "	Do	32,287 50
3342	October 5, "	J. Nourse,	3,075 00
3347	" 6, "	D. Harris,	16,400 00
3369	" 11, "	Do	2,562 50
3377	" 15, "	Do	10,250 00
3395	" 23, "	Do	1,640 00
3415	November 8, "	Do	3,075 00
3419	" 11, "	Henry Cockridge,	150,000 00
3420	" " "	Henry Cockridge,	161,111 11
3421	" 12, "	D. Harris,	8,200 00
3433	" 18, "	Do	8,200 00
3437	" 19, "	Do	5,125 00
3439	" 22, "	Do	4,920 00
3454	" 29, "	Do	6,150 00
3456	" " "	Peter Muhlenberg, assignee, &c.	4,000 00
3458	" 30, "	Do Do	3,314 90
3461	December 4, "	D. Harris,	5,125 00
3473	" 16, "	Do	4,510 00
3477	" " "	Do	4,100 00
3490	" 27, "	Do	4,100 00
3499	" 30, "	Do	8,200 00
3503	" 31, "	Do	70,000 00
			$3,359,992 03

G—Continued.

No. of warrants.	Dates of warrants in favor of the Treasurer.			
			Brought forward,	$3,359,992 03
		From which deduct the following repayments, viz:		
567	April 29, 1802,	Drawn on Jonathan Burrall, for amount of a protested bill,	$3,840 00	
571	June 19 "	On Jesse and Robert Waln,	56,992 00	
572	" " "	On ditto,	3,008 00	
573	" " "	On ditto,	380 00	
580	" 30 "	On David Harris, for costs and damages of protested bills,	16,264 72	
609	Sept. 30 "	On Jonathan Burrall,	4,800 00	
610	" " "	On ditto,	9,840 00	
616	Dec. 31 "	On George Simpson,	19,684 00	
617	" " "	On David Harris,	4,784 06	
				119,592 78
				$3,240,399 25

Warrant drawn according to law, in the year 1802, *on the Treasurer of the United States, on account of debts due to foreign officers.*

No. of warrant.	Date.	In whose favor.	Sums.
3023	June 21, 1802,	Rossier and Roulet, Attorneys for the heirs of Col. Gouvion,	$7,994 92

List of warrants drawn according to law, in the year 1802, *on the Treasurer of the United States, on account of certain parts of the domestic debt.*

No. of warrant.	Date.	In whose favor.	Sums.
2601	January 25, 1802,	Jonathan Snowden,	$33 33
2659	February 26, "	Christopher Ellery,	26 13
2677	March 3, "	Thomas Sumter,	237 62
2802	April 6, "	Jacob Barnitz,	199 75
2908	" 30, "	John Davidson,	103 14
2917	May 3, "	David Thomas,	12 19
2970	" 22, "	James Davidson,	14 07
2990	June 7, "	William Crawford,	470 28
3120	July 8, "	John Davidson,	28 32
3360	October 8, "	Charles Tomkins,	10,722 01
3410	November 4, "	Do. do.	3,120 00
			$14,966 84

RECAPITULATION.

Domestic debt,	$4,618,021 39
Domestic loans,	1,290,000 00
Interest on do.	162,025 00
Dutch debt,	3,240,399 25
Foreign officers,	7,994 92
Certain parts of domestic debt,	14,966 84
	$9,333,407 40

TREASURY DEPARTMENT, *Register's Office, March* 2, 1803.

JOSEPH NOURSE, *Register.*

C.

Statement of interest payable on the public debt, in 1802, *and on the domestic loans.*

FOREIGN DEBT.

		Guilders.	
Interest,		1,145,250	
Gratifications,		12,500	
Commissions,		11,577 10	
		1,169,327 10 *at* 40 *cts.*	$467,731 00

DOMESTIC DEBT.

$28,202,012 61	six per cent. stock,			
13,676,044 05	deferred "			
41,878,056 66	at 8 per cent.		$3,350,244 53	
Deduct in stalments on do. ascertained by a deduction of the amount redeemed, per official statement, to 31st December, 1801, from the amount calculated, per table, to have been redeemed on 31st December, 1802,			1,117,869 37	
				2,232,375 16
19,091,063 92	3 per cent.			572,731 91
1,847,500	5½ per cent.			101,612 50
176,000	4½ per cent.			7,920 00
80,000	6 per cent. 31st May, 1796,			4,800 00
711,700	Navy 6 per cent.			42,702 00
6,480,200	8 per cent.			518,416 00

INTEREST ON DOMESTIC LOANS.

Loan of 30th September, 1795, viz:			
On 500,000 dollars for 6 months,	$15,000 00		
On 100,000 dollars for do.	3,000 00		
		$18,000 00	
Loan of 31st December, 1794, at 5 per cent.			
On 1,150,000 dollars for 6 months,	$28,750 00		
On 500,000 dollars for do.	12,500 00		
		$41,250 00	
Loan of 24th March, 1795, at 6 per cent.			
On 240,000 dollars for 6 months,		$7,200 00	
Loan of 5th March, 1795, at 6 per cent.			
On 150,000 dollars for 12 months,		9,000 00	
Loan of 31st December, 1795.			
On 500,000 dollars for 12 months,		30,000 00	
Loan of 28th December, 1798.			
On 200,000 dollars for 12 months,		12,000 00	
			$117,450 00
Total amount of interest on the public debt, and on domestic loans, payable in the year 1802,			$4,065,738 57

TREASURY DEPARTMENT, *Register's Office*, *February* 1, 1803,

JOSEPH NOURSE, *Register.*

NOTE

Explanatory of the variation in certain capital sums of the public debt, upon which the interest was calculated as becoming due in the year 1802, as severally stated by the Secretary of the Treasury, in his report to the House of Representatives, dated the 18th December, 1801, and his report to the Commissioners of the Sinking Fund, dated the 3d February 1803, and upon which the sum of 223 dollars 27 cents arose.

$19,091,063 92	Interest thereon, at 3 per cent. being the amount included in the sum of 4,065,738 dollars 57 cents, the whole amount of interest which accrued during the year 1802, on the whole of the public debt, including domestic loans, and as stated by the Secretary of the Treasury, in his report to the Commissioners of the Sinking Fund, dated the 3d February, 1803,		$572,731 91
$19,079,705 63	at 3 per cent. being the amount as stated in the report of the Secretary of the Treasury, to the House of Representatives, dated the 18th December, 1801, and referred to therein, document accompanying that report, marked P,		572,391 16
$11,358 29	This difference arises from an increase of 3 per cent. stock, under the act of 12th June, 1798, more than paid into the treasury on account of lands, between the periods upon which the two statements were formed, viz: the 18th December, 1801, and 31st December, 1802.		$340 75
$41,879,525 23	Amount of 6 per cent. stock upon which a calculation was made at 8 per cent. as stated by the Secretary of the Treasury in said report to the House of Representatives, referred to in said statement, marked P,		$3,350,362 01
$41,878,086 66	Amount of said stock upon which a calculation was made, as stated by the Secretary of the Treasury in his aforesaid statement to the Commissioners of the Sinking Fund,		3,350,244 53
	Deduct		117 48
$1,168 57	This variation is from the two dates at which the calculations of interest were made, and arises from payments for lands in public stock, and thereby affects the principal. The first statement referred to in the report of the Secretary of the Treasury, of 18th December, 1801, was made by the Register on the 12th December, 1801, before the public accounts of stock were made up at the treasury to the close of that year; whereas the statement of stock referred to by the Secretary of the Treasury, in his report to the Commissioners of the Sinking Fund, was made by the Register from official documents agreeably to the printed statement of the public debt, on the 1st January, 1802.		$223 27

TREASURY DEPARTMENT, *Register's Office*, *March* 3, 1803.

JOSEPH NOURSE, *Register.*

D.

ESTIMATE.

			Guilders.
Amount of bills purchased in 1801, and not credited by the banker's account, ending 31st December, 1801,			2,368,523 4
Balance to the bankers on 31st December, 1801, by that account,			19,676 15
Amount applicable to the demands of 1802,			2,348,846 9
Amount of bills purchased in 1802, viz:			
Guilders. 2,790,235 3 8 at 40 cents,		$1,116,094 06	
4,730,983 10 8 at 41 cents,		1,930,703 24	
7,521,218 14 4			
£ sterling. 70,000 at par,		311,111 11	
	$3,366,908 41		
Which sum of $3,366,908 41, was paid in the following manner:			
The balance in the hands of the cashier of the Bank of the United States, and of the branch bank, Boston, agents for purchasing bills, on the 31st December, 1801, was		$20,961 40	
That balance, on the 31st December, 1802, was		14,045 02	
And the difference,		$6,916 38	
Together with the sum of		3,359,992 03	
Stated by the Register to have been applied to the Dutch debt, during the year 1802, makes	$3,366,908 41		
As above stated.			
The above stated bills in guilders, viz:		7,521,216 14 4	
Added to the £70,000, sterling, equal, at 11*s.* 2*d.* to		777,000	
Making the amount purchased during the year 1802,			8,298,218 14 4
			10,647,065 3 4
From which deducting the amount of bills protested, viz:			290,000
Leaves the amount applicable in Holland,			10,357,065 3 4
To which add repayment by the bankers, on account of Gouv. Morris,			41,787 10 8
			10,398,852 14
Demands in Holland during the year 1802,			4,529,327 10
Amount of remittances purchased previously to 1st January, 1803, applicable to the demands during that year,			5,869,525 4
Exclusively of protested bills not taken up, guilders,		140,000	
And of the above stated balance in the hands (*a.*) of cashiers on the 31st December, 1802,	$14,045 02		

(*a.*) Viz: In hands of Messrs. Simpson, and Dalton.

8th CONGRESS.] No. 200. [1st SESSION.

STATE OF THE FINANCES.

COMMUNICATED TO THE SENATE, OCTOBER 25, 1803.

In obedience to the directions of the act supplementary to the act, entitled "An act to etsablish the Treasury Department," the Secretary of the Treasury respectfully submits the following report and estimates:

The annual nett proceeds of the duties on merchandise and tonnage, had, in former reports, been estimated at nine millions five hundred thousand dollars. That estimated revenue, predicated on the importations of the years immediately preceding the late European war, and on the ascertained ratio of increase of the population of the United States, appears, from the experience of the two last years, to have been underrated. The nett revenue arising from that source, which accrued during the year 1802, exceeds ten millions one hundred thousand dollars. The revenue which has accrued during the two first quarters of the present year, appears, from the best estimate that can now be formed, to have been only fifty thousand dollars less than that of the two corresponding quarters of the year 1802; and the receipts in the treasury, on account of the same duties, during the year ending the 30th September last, have exceeded ten millions six hundred thousand dollars. Those facts afford satisfactory evidence that the wealth of the United States increases in a still greater ratio than their population, and induce a belief that this branch of the public revenue may now be safely calculated at ten millions of dollars.

From the statement A, it will appear that the same revenue, for the two last years of the late European war, (1800 and 1801) calculated at the present rate of duties, averaged 11,600,000 dollars a year; but, although it might, with some degree of probability, be supposed that the renewal of hostilities will again produce a similar increase, no inference from that period is drawn in this report, in relation to the revenue of the ensuing years.

The statement B shows the several species of merchandise on which the duties on importations were collected, during the year 1802, the portion of that revenue which was derived from drawbacks, and that which arose from the extra duty on merchandise imported in foreign vessels.

Although the sales of the public lands, during the year ending on the 30th day of September last, were affected by the situation of the Western country, two hundred thousand acres have been sold during that period; and, as it appears by the statement C, that, independent of future sales, the sums already paid to the Receivers, together with those which, exclusively of interest, fall due during the three ensuing years, amount to 1,250,000 dollars; the annual revenue arising from the proceeds of those sales, cannot be estimated at less than four hundred thousand dollars.

The extension of post roads, and the acceleration of the mail, whilst diffusing and increasing the benefits of the institution, have, as an object of revenue, rendered it less productive. The receipts from that source have amounted, during the last year, to 27,000 dollars; but, as neither these, nor those arising from some other smaller incidental branches, are of sufficient importance to effect any general result, the whole existing revenue of the United States will be computed at only ten millions four hundred thousand dollars.

The permanent annual expenses of government, which, under existing laws, must be defrayed out of that revenue, amount to nine millions eight hundred thousand dollars, to wit:

1st. The annual appropriation of 7,300,000 dollars, for the payment of the principal and interest of the debt; of which about three millions and a half are at present applicable to the discharge of the principal, and the residue to the payment of interest,		$7,300,000
2d. The current expenses of Government, which, according to the estimates for the year 1804, consist of the following items, viz:		
For the civil department, and all domestic expenses of a civil nature,	791,000	
For expenses attending the intercourse with foreign nations, including the permanent appropriation for Algiers, and all other expenses relative to the Barbary Powers,	184,000	
For the Military and Indian departments,	875,000	
For the Naval establishment, calculated on the supposition that two frigates and four smaller vessels shall be kept in commission,	650,000	
		2,500,000
		9,800,000
And deducted from the permanent revenue of		10,400,000
Leave a surplus revenue of six hundred thousand dollars, applicable to other objects.		$600,000

The following extraordinary resources and demands, not being of a permanent nature, are not included in that calculation, to wit:

The specie in the treasury, which, on the 30th day of September last, amounted to	5,860,000
The arrears of the direct tax, estimated at	250,000
The outstanding internal duties, amounting to near	400,000
And the sum which will be repaid to the United States on account of advances heretofore made in England, for the prosecution of claims, estimated at,	150,000
	$6,660,000
Constituting an aggregate of more than six millions six hundred thousand dollars, which, after reserving the sum which it is necessary to keep in the treasury, will be sufficient to discharge the demands due on account of the convention with Great Britain, and amounting to	$2,664,000
Sundry extraordinary expenses in relation to the conventions with France and Great Britain, estimated at	100,000
The loan obtained from the State of Maryland for the city of Washington, amounting to	200,000
And also to pay two millions of dollars on account of the purchase of Louisiana; being the same sum which was reserved for the purposes contemplated by the law of the last session, appropriating that amount for the extraordinary expenses attending the intercourse with foreign nations.	2,000,000
	4,964,000
It appears by the estimate D, that, during the year ending on the 30th September last, the payments from the treasury, on account of the public debt, have amounted to	3,096,700
Which, together with the increase of specie in the treasury, during the same period, amounting to	1,320,000
Makes an actual difference in favor of the United States, of more than four millions four hundred thousand dollars during that year,	4,416,700
The payments on account of the principal of the public debt, from the 1st day of April, 1801, to the 30th day of September, 1803, have amounted, as appears by the estimate E, to	9,924,004
The specie in the treasury on the 1st day of April, 1801, amounted to	1,794,000
And on the 30th day of September, 1803, to	5,860,000
Making an increase of	4,066,000
Those two items constitute an aggregate of	13,990,004
From which deducting the extraordinary resource arising from the sales of the bank shares, which produced,	1,287,600
Leaves, for the amount of the true difference,	12,702,404

In favor of the United States, for that period of two years and a half, a sum of twelve millions seven hundred thousand dollars.

From that view of the present situation of the financial concerns of the United States, it seems that the only question which requires consideration, is, whether any additional revenues are wanted in order to provide for the new debt, which, if Congress shall pass the laws necessary to carry the treaty with France into effect, will result from the purchase of Louisiana.

The sum which the United States may have to pay by virtue of that treaty, amounts to fifteen millions of dollars, and consists of two items: 1st, 11,250,000 dollars payable to the Government of France, or to its assignees, in a stock bearing an interest of six per cent., payable in Europe, and the principal of which will be discharged at the treasury of the United States, in four instalments, the first of which shall commence in the year 1818. 2dly, a sum which cannot exceed, but may fall short of, 3,750,000 dollars, payable in specie at the treasury of the United States, during the course of the ensuing year, to American citizens having claims of a certain description on the Government of France.

It has already been stated that two millions of dollars may be paid from the specie now in the treasury, on account of the last item; and the whole amount of the new debt which may eventually be created, cannot, therefore, exceed thirteen millions of dollars, the annual interest of which is equal to 780,000 dollars; but, on account of commissions and variations of exchange, will be estimated at eight hundred thousand dollars.

The existing surplus revenue of the United States will, as has been stated, be sufficient to discharge six hundred thousand dollars of that sum; and it is expected that the nett revenue collected at New Orleans will be equal to the remaining two hundred thousand dollars. That opinion rests on the supposition that Congress shall place that port on the same footing as those of the United States, so that the same duties shall be collected there, on the importation of foreign merchandise, as are now, by law, levied in the United States, and that no duties shall be collected,

either on the exportation of produce or merchandise, from New Orleans to any other place, nor on any articles imported in the United States from the ceded territories, or into those territories, from the United States.

The statements F, G, H, exhibit the annual exports and imports of the United States, to and from Florida and Louisiana, for the years 1799 to 1802; and the statement G particularly shows, that the exportations from the Atlantic States to those colonies, of articles, not of the growth, produce, or manufacture, of the United States, amounted, for the three years, 1799, 1800, and 1801, to 6,622,189 dollars, making an average of more than two millions two hundred thousand dollars of foreign articles liable to pay duty, annually imported into Florida and Louisiana from the United States alone.

It is ascertained that the exportations from the United States to Florida are so trifling that that statement may be considered as applying solely to New Orleans; and it is also known, that almost the whole of those importations were consumed within that colony; and that, during the war, the supplies from the United States constituted by far the greater part of its imports.

From thence it results, that the annual importations into the ceded territory, of articles destined for the consumption of its own inhabitants, and which will, under the revenue laws of the United States, be liable to pay duty, may safely be estimated at two millions five hundred thousand dollars; an amount which, at the present rate of duties, will yield a revenue of about 350,000 dollars.

From that revenue must be deducted 150,000 dollars, for the following items, viz:

1st. The amount of duties on a quantity of sugar and indigo, equal to that which shall be imported from New Orleans to the United States, as those articles, being imported free from duty, will diminish, by so much, the revenue now collected in the seaports of the United States. The whole amount of sugar exported from New Orleans is less than 4,000,000 of pounds, and that of indigo is stated at about 30,000 pounds. Supposing (which, on account of that exemption, is not improbable) that the whole of those articles should, hereafter, be exported to the United States, the loss to the revenue will be about 100,000 dollars.

2d. No increase of expense in the military establishment of the United States is contemplated on account of the acquisition of territory; but the expenses of the civil administration of the province, and those incident to the intercourse with the Indians, are estimated at 50,000 dollars: leaving for the nett revenue derived from the province, and applicable to the payment of the interest of the new debt, 200,000 dollars, as above stated. The only provisions, which, if that view of the subject be correct, appear necessary, and are respectfully submitted, are, 1st, in relation to the stock of 11,250,000 dollars, to be created in favor of the Government of France, or of its assignees.

That that debt be made a charge on the sinking fund, directing the Commissioners of the fund to apply so much of its proceeds as may be necessary for the payment of interest, and reimbursement or redemption of the principal, in the same manner as, by the existing laws, they are directed to do in relation to the payment of interest and discharge of the principal of the debt now charged on that fund.

That so much of the duties on merchandise and tonnage as will be equal to seven hundred thousand dollars, being the sum wanted to pay the interest of that new stock, be added to the annual permanent appropriation for the sinking fund, making, together with the existing appropriation, eight millions of dollars, annually applicable to the payment of the interest and principal of the public debt.

And that the said annual sum of eight millions of dollars remain thus pledged, and be vested in the Commissioners of the Sinking Fund, in trust for the said payments, until the whole of the existing debt of the United States and of the new stock shall have been reimbursed or redeemed.

As a sum, equal to the interest accruing on the new stock, will thus be added to the sinking fund, the operation of that fund, as it relates to the extinguishment of the existing debt, will remain precisely on the same footing as has been heretofore provided by Congress. The new debt will neither impede or retard the payment of the principal of the old debt; and the fund will be sufficient, besides paying the interest on both, to discharge the principal of the old debt before the year 1818, and that of the new within one year and a half after that year.

2d. In relation to the American claims, the payment of which is assumed by the convention with France.

That a sum not exceeding 3,750,000 dollars, inclusive of the two millions appropriated by a law of the last session of Congress, for defraying the extraordinary expenses incident to the intercourse with foreign nations, be appropriated for the payment of those claims, to be paid out of any moneys in the treasury not otherwise appropriated.

That, for the purpose of effecting the whole of that payment, the President of the United States be authorized to borrow a sum not exceeding 1,750,000 dollars, at an interest not exceeding six per cent. a year.

And that so much of the proceeds of the duties on merchandise and tonnage, as may be necessary, be appropriated for the payment of the interest, and for the reimbursement of the principal of the loan, which may, eventually, be effected by virtue of the preceding provision.

It is not proposed to charge that loan on the sinking fund, because its amount, in case it shall be effected, cannot, at present, be ascertained; and because it may, perhaps, under the then existing circumstances of the treasury, be found more expedient not to borrow the money, and, in lieu of it, to pay, out of the sinking fund, the whole, or a part of the two last instalments, payable by virtue of the convention with Great Britain, as authorized by the act making provision for the payment of the whole of the public debt.

It is evident that the possibility of thus providing for the payment of the interest of a new debt of thirteen millions of dollars, without either recurring to new taxes, or interfering with the provisions heretofore made for the payment of the existing debt, depends on the correctness of the estimate of the public revenue which has been submitted. Although it is not without diffidence that the hope of such favorable result is entertained, some reliance is placed on the solidity of the basis on which the estimate is grounded. It rests, principally, on the expectation that the revenue of the ensuing year shall not be less than that which accrued during the year 1802. No part of it depends on the probable increase which may result from the neutrality of the United States during the continuance of the war in Europe, nor even on the progressive augmentation, which, from past experience, may naturally be expected to arise from the gradual increase of population and wealth. Nor has that effect been taken in consideration, which the uninterrupted free navigation of the Mississippi, and the acquisition of New Orleans, may have, either on the sales of the public lands, or on the general resources of the inhabitants of the Western States.

All which is respectfully submitted.

ALBERT GALLATIN, *Secretary of the Treasury.*

A.

A Statement exhibiting the amount of duties which accrued on Merchandise and Tonnage; of debentures issued on the exportation of Foreign Merchandise; of payments for bounties and allowances and for expenses of collection, during each of the years 1800, 1801, *and* 1802.

Years.	Duties on Merchandise.	Duties on Tonnage.	Duties on Passports and Clearances.	Debentures issued.	Bounties and allowances.	Gross revenue.	Expenses on collection.	Nett revenue.
	Dolls. Cts.	Dolls. Cts.	Dollars.	Dollars.	Dolls. Cts.	Dolls. Cts.	Dolls. Cts.	Dolls. Cts.
1800 (*a*)	16,003,779 77	143,523 71	14,804 00	5,249,282	106,178 66	10,806,646 82	440,373 62	10,366,273 20
1801 (*b*)	20,594,331 48	188,147 79	18,238 00	7,819,093	103,107 30	12,878,516 97	482,772 70	12,395,744 27
1802	14,741,566 95	160,424 70	13,862 00	4,197,256	133,978 07	*c* 10,584,619 58	484,018 06	10,100,601 52

NOTES TO THE PRECEDING TABLE.

(*a.*) The nett amount of duties, (after deducting drawbacks) for the year 1800, at the present rates of duty, would have been	$10,890,753 03
10 per cent. extra duty,	206,975 61
	11,097,728 64
Tonnage and passports,	158,327 71
Gross revenue,	11,256,056 35
Deduct expenses on collection,	440,373 62
Nett revenue, at present rate of duties,	10,815,682 73
(*b.*) The extra duty for the year 1801, was	$256,621 72
(*c.*) Gross revenue for the year 1802,	$10,584,619 58
Deduct interest and storage,	13,556 95
Gross revenue, per statement B,	$10,571,062 63

STATEMENT A.—Continued.

A Statement of the amount of American and Foreign Tonnage, respectively employed in foreign trade, for each of the years 1800, 1801, *and* 1802, *as taken from the records of the Treasury.*

Years.	American tonnage in foreign trade.	Foreign tonnage.	Total amount of tonnage employed in the foreign trade of the United States.	Proportion of foreign tonnage to the whole am't of tonnage employed in the foreign trade of the United States.
1800	$682,871	$123,882	$806,753	15.4 to 100
1801	849,302	158,365	1,007,667	15.7 to 100
1802	787,301	143,366	930,667	15.4 to 100

TREASURY DEPARTMENT, *Register's Office, October* 24, 1803.

JOSEPH NOURSE, *Register.*

B.

A Statement exhibiting the value and quantities, respectively, of merchandise, on which duties actually accrued, during the year 1802, *(consisting of the difference between articles paying duty, imported, and those entitled to drawback, re-exported) and also, of the nett revenue which accrued during that year, from duties on merchandise, tonnage, passports, and clearances.*

Goods paying duties ad valorem, viz:		
$ 23,377,717, at 12½ per cent.	$2,922,214 62	
7,888,614, 15 do.	1,183,292 10	
439,830, 20 do.	87,966 00	
31,706,161	4,193,472 72	
(*a*) Spirits, 7,720,232 gallons, at 29.2 cents average,	2,253,496 17	
(*b*) Sugar, 39,443,814 pounds, 2½ do.	975,755 61	
Salt, 3,244,309 bushels, 20	648,861 80	
(*c*) Wines, 1,912,274 gallons, 33.9 average,	683,816 72	
(*d*) Teas, 2,406,938 pounds, 15.9 average,	382,699 00	
Coffee, 6,724,220 pounds, 5	336,211 00	
Molasses 6,317,969 gallons, 5	315,898 45	
(*e*) All other articles,	286,533 00	
	10,076,744 47	
Deduct amount of duties refunded,	13,331 99	
		10,063,412 48
(*f*) Three and a half per cent. retained on drawbacks,		153,275 45
Extra duty of 10 per cent. on merchandise imported in foreign vessels,		180,088 00
Nett amount of duties on merchandise,		10,396,775 93
Duties on tonnage,		160,424 70
Duties on passports and clearances,		13,862 00
Gross revenue, per statement A,		10,571,062 63
(*g*) Sundry accounts, not yet received, estimated		30,000 00
		10,601,062 63
Deduct expenses of collection,		484,018 06
Nett revenue,		10,117,044 57

Explanatory Statements and Notes.

(*a.*) Spirits, viz: Grain,	1st proof,	648,624 gallons, at	28 cents,		$ 181,614 72
	2d do	108,909	29		31,583 61
	3d do	5,670	31		1,757 70
	4th do	57,914	34		19,690 76
	5th do	1,389	40		555 60
	6th do	5,696	50		2,848 00

Other materials, 1st and 2d proof,		1,268,436	gallons, at 25 cents,				$317,109 00
3d do		3,070,480		28			859,734 40
4th do		2,957,373		32			946,359 36
5th do		52,199		38			19,835 62
6th do		1,198		46			551 08
Imported,		8,177,888			Duties,		2,381,639 85
Exported,		457,656			do		128,143 68
Consumed,		7,720,232			do		$2,253,496 17
(*b.*) Sugar, brown,		41,511,762	lbs. at 2½ cents,				$1,037,794 05
Deduct excess of white, exported		2,067,948		3			62,038 44
		39,443,814					$975,755 61
(*c.*) Wines, viz: Madeira, 1st quality,	gallons,	172,273	at 58 cents,				$99,918 34
ditto, 2d do		64,271		50			32,135 50
Sherry and St. Lucar,		639,960		40			255,984 00
Oporto and Lisbon		275,234		30			82,570 20
Burgundy and Champaigne,		3,952		45			1,778 40
Teneriffe, Fayal, and Malaga,		624,856		28			174,959 68
Other, in bottles,		51,443		35			18,005 05
Ditto, in casks,		80,285		23			18,465 55
	Gallons,	1,912,274			Duties,		$683,816 72
(*d.*) Teas, viz: Bohea,	pounds,	1,413,268	at 12 cents,				$169,592 16
Souchong,		138,860		18			24,994 80
Hyson,		142,917		32			45,733 44
Other green,		711,893		20			142,378 60
	lbs.	2,406,938			Duties,		$382,699 00

(*e.*) ALL OTHER ARTICLES.		QUANTITIES. Excess of importation over exportation.	QUANTITIES. Excess of exportation over importation.	Rate of duty. Cents.	Excess of duties over drawbacks.	Excess of drawbacks over duties	
Beer, ale, porter, &c.	gallons,	$182,573	-	8	$14,606		
Cocoa,	pounds,	145,822	-	2	2,916		
Chocolate,	do	5,301	-	3	159		
Candles, tallow,	do	-	$32,534	2	-	$651	
Ditto, wax,	do	1,552	-	6	93		
Cheese,	do	90,199	-	7	6,314		
Soap,	do	-	124,309	2	-	2,486	
Pepper,	do	201,585	-	6	12,095		
Pimento,	do	211,871	-	4	8,475		
Tobacco,	do	203,858	-	10	20,386		
Snuff,	do	3,449	-	22	759		
Loaf sugar,	do	10,009	-	9	901		
Indigo,	do	-	68,526	25	-	17,132	
Cotton,	do	144,638	-	3	4,339		
Nails and spikes,	do	3,392,636	-	2	67,853		
Lead,	do	1,252,397	-	1	12,524		
Steel,	cwt.	11,326	-	100	11,326		
Hemp,	do	82,720	-	100	82,720		
Cables and tarred cordage,	do	8,772	-	180	15,790		
Untarred cordage,	do	1,046	-	225	2,354		
Twine and pack thread,	do	1,586	-	400	6,344		
Glauber salts,	do	863	-	200	1,726		
Coal,	bushels,	445,417	-	5	22,271		
Boots,	pairs,	4,358	-	75	3,269		
Shoes, silk,	do	8,885	-	25	2,221		
All other	do	66,717	-	15	10,008		
Wool cards,	dozens,	265	-	50	133		
Playing ditto,	packs,	-	11,121	25	-	2,780	
					$309,582	23,049	$286,533

(*f.*) Three and three-fourths per cent. was retained during the first six months of the year, one-fourth per cent. of which was in lieu of stamp duties, and ceased with the internal taxes, but is blended in the statement with the duties collected.		
(*g.*) The two following collector's accounts, (who are out of office) have not been received, viz:		
Marblehead, from 1st April to 11th September, } Wilmington, North Carolina, from 1st January to 31st March, } estimated at	$50,117 72	
And the accounts for Natchez, from 1st July to 31st December, not included,	10,985 28	
		$61,103
Deduct the following accounts for 1801, included in statement, viz:		
Penobscot, from 1st October to 23d December,	1,895 84	
Marblehead, from 1st July to 31st December,	29,207 16	
		31,103
		$30,000

TREASURY DEPARTMENT, *Register's Office, October* 24, 1803.

C.

Statement of the Land sold in the Districts of Marietta, Steubenville, Chillicothe, and Cincinnati, from 1st October, 1802, to 30th September, 1803; showing also the amount of receipts from individuals, and the amount of payments by Receivers, during the same time, with the balances due, both on the 1st of October, 1802, and the 1st of October, 1803.

DISTRICTS.	LANDS SOLD.		In the hands of Receivers Oct. 1, 1802.	Due by individuals, Oct. 1, 1802.	RECEIPTS BY RECEIVERS FROM INDIVIDUALS.			PAYMENTS BY RECEIVERS.		BALANCES DUE OCT. 1, 1803.		TOTAL BALANCE DUE 1st OCT. 1803.
	Acres.	Purchase money.			On account of purchase.	On account of surv'g fees.	Amount of forfeitures.	Into the Treasury.	Commissions and expenses.	By individuals.	By Receivers.	
Marietta, from 1st Oct. 1802, to 1st July, 1803, - - -	2,826.37	5,652 74	107 87	9,796 32½	1,986 06	42 00	47 00	107 20	1 08	13,463 00½	2,074 65	$15,537 65½
Steubenville, - - - -	79,121.55	158,243 10	83,227 86	380,120 25	121,519 73	765 00	70 00	56,641 16	1,460 95½	416,843 62	140,392 89½	557,236 51½
Chillicothe, - - - -	34,368.47	68,736 94	49,283 07½	272,672 09	49,964 41	338 00	-	16,831 87½	870 07	291,444 62	81,883 54	373,328 16
Cincinnati, - - - -	82,764.25	165,528 50	65,736 55	277,639 81	72,529 38	1,005 62	105 00	102,194 54	1,100 63	370,638 93	36,081 38½	406,720 32½
	199,080.64	398,161 28	198,355 35½	940,228 47½	245,999 58	2,150 62	222 00	(a)175,774 77½	3,432 73½	1,092,390 17½	260,432 47	1,352,822 65½

(a.) Paid into the Treasury, in stock, transferred to the Commissioners of the Sinking Fund, - - - - - $8,131 63
Ditto, in specie, to 30th June, 1803, by warrants on the Receivers, - - - - - 126,874 37
Ditto, by ditto, ditto, on the Treasurer, - - - - - 20,146 94

Amount per quarter, yearly statement of receipts and expenditures, - - - - - - 147,021 31
Payments by Receivers, to be covered by warrants, - - - - - - - - 30,582 63½

185,735 57½
Deduct moneys paid to the Treasurer of the United States, not yet stated in the accounts of Receivers, - - - - 9,960 80

$175,774 77½

STATEMENT C—Continued.

Estimate showing when the instalments which compose the balance due by individuals will become payable.

DISTRICTS.	Remaining due for 1803.	Becoming due in 1804.	Becoming due in 1805.	Becoming due in 1806.	Becoming due in 1807.	TOTAL.
Marietta, - -	$1,681 01½	4,162 94	4,601 65½	2,244 26	773 13½	$13,463 00½
Steubenville, - -	- -	138,158 40	161,187 65	89,958 75	27,538 82	416,843 62
Chillicothe, - -	15,187 48	107,035 01	124,824 65	30,021 98	14,375 50	291,444 62
Cincinnati, - -	23,349 86	125,019 98	146,831 89½	60,288 10	15,149 09½	370,638 93
	$40,218 35½	374,376 33	437,445 85	182,513 09	57,836 55	$1,092,390 17½

Total sales of Land, from the opening of the Land Offices to 30th September, 1803.

		Acres. 100ths.
From the opening of the Land Offices to 1st November, 1801, - - -		398,646.45
From 1st November, 1801, to 1st November, 1802, - - - - -		340,009.77
Amount, as above stated, - - - - - -	199,080.64	
Deduct sales in October, 1802, included in statement for 1802, -	18,012.21	181,068.43
Total acres,		919,724.65

TREASURY DEPARTMENT, *Register's Office, October* 22, 1803.

JOSEPH NOURSE, *Register.*

D.

An estimate of the Principal redeemed of the Debt of the United States, from the 1st October, 1802, *to the 30th September*, 1803.

On account of the Domestic Debt.		
The amount of warrants issued on the Treasurer of the United States, during that period, according to the quarter yearly statement of receipts and expenditures, exclusive of $2,047 48 repaid into the treasury, was - - -	$4,606,352 35	
Deduct interest, which accrued during the same period, calculated quarter yearly,	3,399,555 33	
Leaves the amount of principal discharged, - - - -	-	$1,206,797 02
Payments were made into the treasury, in certificates of the debt of the U. States, for lands purchased, - - - - - - - -	-	5,343 17
Payments were made to foreign officers, and of certain parts of the domestic debt,	-	32,868 22
On account of the Foreign Debt.		
The amount of warrants issued on the Treasurer, exclusive of $108,319 39, repaid into the treasury, including $5,502, received for damages on bills protested, was,	2,278,977 16	
Deduct interest on one year, - - - $400,100 00		
Commissions at 1 per cent. - - - 4,001 00		
Add the difference between 41 cts. per guilder, and 40, the par on $2,868,588 7.6, - - - - 28,685 88		
$432,786 88		
Deduct damages received, - - - 5,502 00		
	427,284 88	
		1,851,692 28
Amounting to, - - - - -	-	$3,096,700 69

TREASURY DEPARTMENT, *Register's Office, October* 22*d*, 1803.

JOSEPH NOURSE, *Register.*

E.

An estimate of the Principal redeemed of the Debt of the United States, from the 1st April, 1801, to 30th September, 1803.

On account of the Domestic Debt.				
The payments from the Treasury of the United States were as follows:				
From 1st April, 1801, to 31st December following,			$3,613,378 65	
From 1st January, 1802, to 31st December following,			4,618,021 39	
From 1st January, 1803, to 30th September following,			3,033,828 76	
			11,265,228 80	
Deduct interest which accrued during the above periods, viz:				
From 1st April, 1801, to 31st December following,		$2,633,636 70		
From 1st January, 1802, to 31st December following,		3,451,696 97		
From 1st January, 1803, to 30th September following,		2,538,378 91		
Total interest which accrued, calculated on the real amount of principal, at the several rates of interest,			8,623,712 58	
Paid on account of principal,			-	2,641,516 22
Whereof,				
From 1st April, 1801, to 31st December following,			979,741 95	
From 1st January, 1802, to 31st December following,			1,166,324 42	
From 1st January, 1803, to 30th September following,			495,449 85	
As above,			$2,641,516 22	
Payments made in certificates of the debt of the United States, on account of lands purchased,				
From 1st April, 1801, to 31st December following,			23,816 58	
From 1st January, 1802, to 31st December following,			15,518 49	
From 1st January, 1803, to 30th September following,			4,604 59	
				43,939 66
Payments to foreign officers, and for certain parts of the domestic debt.				
From 1st April, 1801, to 31st December following,			18,235 66	
From 1st January, 1802, to 31st December following,			22,961 76	
From 1st January, 1803, to 30th September following,			19,026 21	
				60,223 63
Payments on account of domestic loans.				
From 1st April, 1801, to 31st December following,			700,000 00	
From 1st January, 1802, to 31st December following,			1,290,000 00	
				1,990,000 00
Payments on account of the Dutch debt.				
From 1st April, 1801, to 31st December following,			1,306,726 59	
From 1st January, 1802, to 31st December following,			3,240,399 25	
From 1st January, 1803, to 30th September following,			1,819,386 73	
Interest and commissions, viz:	Guilders.	Dolls.	$6,366,512 57	
From 1st April, 1801, to 31st December following,	616,352 10	= 246,541		
From 1st January, 1802, to 31st December following,	1,156,827 10	= 462,731		
From 1st January, 1803, to 30th September following,	917,080	= 366,832		
		1,076,104		
To which add—				
The difference between 41 cts. per guilder, and 40, the par on 6,689,779 3 14	66,897 79			
Deduct therefrom, the difference between 39 and 40 cents per guilder, on 890,364,	8,903 61			
		57,994 15		
		1,134,098 15		
Damages received, deduct		11,910 78		
Leaves the total to be deducted for interest and commissions,			1,122,187 37	
Deduct also, certain bills of exchange, returned under protest for non payment, and in a way of recovery, but which, not being applied, is deducted—			$5,244,325 20	
Guilders, 140,000, cost,			$56,000 00	
				5,188,325 20
Amounting to			-	$9,924,004 71

TREASURY DEPARTMENT, *Register's Office, October 22d*, 1803.

JOSEPH NOURSE, *Register.*

Note to Statement E.

From the amount of debt redeemed from the 1st April, 1801, to the 30th September, 1803, amounting, as per this statement, to - - -	-	$9,924 004 71
Deducting the amount redeemed, from 1st October, 1802, to 30th September, 1803, amounting, as per statement D, to - - - - - -	-	3,096,700 69
Leaves the amount redeemed, from 1st April, 1801, to 30th September, 1802, -	-	6,827,304 02
The Secretary of the Treasury, in his report of the 16th December, 1802, states the amount redeemed, during the same period, exclusively of 1,287,600 dollars, bank debt, discharged out of the proceeds of bank shares, at - -	$5,339,886 44	
To which, adding the amount of bank debt thus discharged, - -	1,287,600 00	
Makes an aggregate of - - -	-	6,627,486 44
Making a difference between this statement and that of the Secretary, -	-	$199,817 58
Arising as follows, viz:		
I. The Secretary, in his report of December 18, 1801, did not include the following items of debt, discharged between the 1st April, and 30th September, 1801, to wit:		
1st. Payments to foreign officers, and on account of certain parts of the domestic debt, - - - - - - - - -	17,752 23	
2d. Payment on account of the principal of the domestic debt, by the reimbursement of three per cent. on the *nominal* amount of the six per cent. and deferred stocks, - - - - - - - - -	142,271 28	
Which payment was exclusively of that to the trustees of the sinking fund, of $129,048 83, stated by the Secretary in his report.		
3d. Payment on account of the foreign debt, arising from his having estimated the interest accruing during these six months, at one half of that for the calendar year, viz: - - - - - - 245,980 50		
Whilst the real interest accruing during said six months, was - 209,272 00		
	36,708 50	
		196,732 01
II. The Secretary, in his report of 16th December, 1802,		
1st. Estimates, the interest accrued on the domestic debt, from 1st October, 1801, to 30th September, 1802, at - - - - -	3,470,259 75	
By the Register's calculation, it amounted to - - - -	3,464,706 29	
	5,553 46	
2d. He estimated the deduction on account of rate of exchange and bills in suit, at less than it really was, - - - - - -	2,619 22	
		2,934 24
III. The Register has inserted in the amount of this estimate, for a debt due to the United States, paid in stock, - - - - -	-	151 33
		$199,817 58

F.

Imports from Floridas and Louisiana, for the years ending on 30th September, 1799, 1800, 1801, and 1802.

SPECIES OF MERCHANDISE.	1799.	1800.	1801.	1802.
Value of goods, ad valorem, dolls.	60,729	$26,631	$43,262	$76,268
Do. wines, do.	8,306			
Madeira, sherry, &c. gallons,	-	-	1,463	1,753
All other wines,	2,527	6,748	1,971	5,360
Spirits from grain,	240	-	122	1,099
Do. other materials,	29,743	-	9,615	9,044
Do. domestic produce,	-	34		
Molasses,	8,778	42,579	448	35,051
Beer, ale, and porter,	-	-	1,013	611
Teas, pounds,	-	-	6,561	1,137
Coffee,	12,011	6	30,622	100,934
Chocolate,	4	-	150	1,170
Sugar, brown,	751,512	1,560,849	957,169	1,567,117
Do. white, clayed,	22,030	16	7,623	9,134
Do. lump,	-	-	2,231	474
Do. candy and loaf,	-	-	596	208
Candles, tallow,	-	-	897	614
Do. wax,	-	-	-	5
Cheese,	-	-	-	65
Soap,	-	-	2,828	10,862
Pepper,	-	-	82	1,454
Pimento,	262	-	-	2,193
Tobacco, (say cigars)	181	752	1,243	1,878
Snuff,	-	4,504	5	21
Indigo,	65,016	136,257	47,740	60,062
Cotton,	842,200	1,615,265	2,228,945	1,921,528
Nails,	-	-	-	2,330
Lead,	-	135	242,928	208,427
Cordage tarred, cwt.	53			
Do. untarred,	-	25		
Twine and packthread,	-	-	-	1
Salt, glauber,	-	-	1	
Do. pounds,	-	-	176,286	143,687
Do. bushels,	4,232	5,370	4,421	2,733
Coal,	-	-	-	306
Boots, pairs,	-	1	-	1
Shoes,	-	-	548	148
Cards, wool and cotton, dozens,	-	-	7	78
Do. playing, packs,	-	-	18	595
Total value, *Dolls.*	507,132	904,322	956,635	1,006,214

TREASURY DEPARTMENT, *Register's Office, October* 24, 1803.

JOSEPH NOURSE, *Register.*

G.

Value of the Exports of Foreign and Domestic Produce to Floridas and Louisiana, from the Atlantic States, for the years ending on 30th September, 1799, 1800, 1801, and 1802.

	1799.		1800.		1801.		1802.	
	Foreign.	Domestic.	Foreign.	Domestic.	Foreign.	Domestic.	Foreign.	Domestic.
Massachusetts,	74,630	5,767	19,482	13,992	215,686	38,990	222,768	47,819
New York,	2,188,038	357,101	928,085	125,662	649,477	33,132	449,519	50,267
Pennsylvania,	221,635	25,933	404,806	49,096	496,064	33,335	200,178	19,546
Delaware,	6,240	6,502	29,065	4,561	9,001	1,546	5,006	1,772
Maryland,	216,165	10,928	193,258	15,657	224,389	5,947	93,998	12,317
Virginia,	96,961	-	61,903	4,067	-	-	-	1,711
North Carolina,	-	1,813	-	2,174	176	1,207		
South Carolina,	244,449	31,253	158,528	14,235	176,001	23,047	68,338	14,124
Georgia,	8,150	8,527	-	11,218	-	-	14,793	22,554
Dolls.	3,056,268	447,824	1,795,127	240,662	1,770,794	137,204	1,054,600	170,110

TREASURY DEPARTMENT, *Register's Office, October* 24, 1803.

JOSEPH NOURSE, *Register.*

H.

Exports to Floridas and Louisiana, for the years ending on the 30th September, 1799, 1800, 1801, and 1802.

SPECIES OF MERCHANDISE.		1799.	1800.	1801.	1802.
Ashes, pot,	tons,	20			
Apples,	barrels,	2,881	3,240	2,301	2,258
Beer, porter, and cider,	gallons.	25,912	7,775	7,924	14,351
Do. do. do.	dozen,	2,429	320	1,019	1,157
Beef,	barrels,	956	726	59	501
Biscuit, or ship bread,	do.	80	240	12	131
Do.	kegs,	2,305	175	. .	584
Barley,	bushels,	21			
Bran and shorts,	do.	. .	10	5	
Beans,	do.	334	10	120	31
Butter,	pounds,	60,056	28,998	26,766	51,372
Boots,	pairs,	288	716	43	140
Bricks,	number,	. .	22,439	24,000	139,300
Corn, Indian	bushels,	2,690	9,961	2,235	39,288
Cheese,	pounds,	51,153	27,343	43,678	43,208
Coffee,	do.	2,652	70,491	85,737	42,669
Chocolate,	do.	400	300	5,318	5,157
Cotton,	do.	. .	. .	1,836,144	1,210,080
Candles, wax,	do.	4,500	. .	14,996	55
Do. spermaceti,	do.	1,782	9,605	3,394	1,399
Do. tallow,	do.	94,970	38,836	50,024	24,031
Cables and cordage,	cwt.	1,212	76	1,316	4,943
Cards, wool and cotton,	dozen,	28	528	. .	168
Do. playing,	packs,	. .	. .	. .	261
Copper and brass manufactured,	dollars,	4,500	5,267	. .	1,177
Coaches and other carriages,	do.	6,908	1,276	1,238	5,074
Flour,	barrels,	10,703	4,356	76,853	170,093
Fish, dried	quintals,	1,315	943	335	380
Do. pickled	barrels,	580	150	28	489
Do. do.	kegs,	998	94	578	162
Furniture, household	dollars,	10,714	5,893	4,835	27,559
Flaxseed,	bushels,	. .	. .	. .	5
Flax,	pounds,	. .	. .	. .	130
Gunpowder,	do.	. .	. .	358	846
Hats,	dollars,	16,460	9,484	1,778	3,565
Hams and bacon,	pounds,	44,082	27,232	89,641	472,554
Hairpowder,	do.	9,906	2,560	520	4,299
Hemp,	cwt.	. .	. .	366	3,530
Horned cattle,	number,	. .	. .	. .	236
Horses,	do.	. .	. .	. .	100
Hogs,	do.	. .	. .	. .	310
Iron, pig	tons,	20			
Do. bar	do.	158	10	4	28
Do. castings,	dollars,	973	2,477	2,650	13,421
Do. manufactured,	do.	40,205	43,551	26,429	45,510
Lard,	pounds,	89,199	37,744	17,690	166,003
Leather,	do.	4,024	3,197	2,100	9,092
Lead,	do.	824	. .	67,930	18,192
Meal, Indian	bushels,	75	578	524	1,181
Mustard,	pounds,	. .	56		
Medicinal drugs,	dollars,	. .	4,904		
Merchandise,	dollars,	2,614,045	1,525,024	1,681,592	958,299
Oil, linseed,	gallons,	15	520	. .	1,935
Do. spermaceti,	do.	960			
Do. whale, &c.	do.	3,810	876	638	634
Oats,	bushels,	. .	. .	. .	692
Peas,	do.	227	189	6	316
Pork,	barrels,	492	819	1,238	9,441
Pitch,	do.	. .	. .	12	13
Potatoes,	bushels,	2,805	909	406	2,816
Rice,	tierces,	1,499	364	231	356
Rosin,	barrels,	20	. .	6	80
Spices, pepper,	pounds,	29,132	4,511	23,489	850
Do. pimento,	do.	70	26	. .	250
Do. all other,	dollars,	1,200	11,588	18,631	2,751
Spirits, foreign	gallons,	78,140	43,294	6,099	10,556
Do. domestic from foreign	do.	332	5,209	3,547	1,212
Do. do. from domestic	do.	321	2,234	20,635	32,699
Shoes and slippers,	pairs,	2,229	3,394	3,852	943
Skins and furs, value,	dollars,	160	. .	3,429	9,630
Saddlery,	do.	115	. .	. .	2,212
Starch,	pounds,	5,520	745		
Soap,	do.	111,684	217,530	71,493	117,469
Sugar, brown and other clayed	do.	4,996	3,996	11,833	
Do. refined	do.	1,993	350	300	4,605
Salt,	bushels,	42,287	9,752	1,825	4,107
Snuff,	pounds,	. .	. .	. .	80
Tobacco, manufactured,	do.	. .	. .	71,892	5,751
Do. unmanufactured,	hhds.	56	19	1,086	1,811
Tallow,	pounds,	. .	500	. .	1,837
Tar,	barrels,	351	50	6	476
Turpentine,	do.	68	.	. .	98
Do. spirits of	gallons,	1,050		. .	95

H—Continued.

SPECIES OF MERCHANDISE.		1799.	1800.	1801.	1802.
Tea, Bohea,	pounds,	2,100	2,231	. .	2,040
Do. Souchong, &c.	do.	3,850	553	949	1,378
Do. Hyson,	do.	1,478	8,664	7,552	4,327
Do. other green,	do.	75	737	200	3,587
Wax,	do.	16,627	2,911	4,998	500
Wines, Madeira,	gallons,	7,296	919	542	1,246
Do. all other,	do.	313,615	216,975	95,516	138,807
Do. bottled,	dozen,	7,831	5,559	1,559	2,277
Wood, staves and heading,	number,	124,850	99,359	4,500	34,500
Do. shingles,	do.	14,000	6,000	. .	5,000
Do. hoops and poles,	do.	83,600	23,445		
Do. boards, plank, &c.	feet,	432,805	374,642	60,000	82,166
Do. all manufactures of,	dollars,	4,938	1,424	953	1,086
Total value,	*Dollars*,	3,504,092	2,035,789	3,032,840	2,821,354

TREASURY DEPARTMENT, *Register's Office, October* 24, 1803.

JOSEPH NOURSE, *Register.*

8th CONGRESS.] No. 201. [1st SESSION.

REMISSION OF DUTIES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, NOVEMBER 14, 1803.

Mr. SAMUEL L. MITCHILL, from the Committee of Commerce and Manufactures, to whom was referred the petition of William McAuley and John McJimsey, in behalf of the ministers and elders of the Associated Reformed Church, in North America, made the following report:

The petitioners state, that, contemplating the establishment of a seminary for instructing young men in Christian theology, they have imported a collection of books for the sole use of the library of their seminary; their value is two thousand three hundred and sixty-three dollars, and they have been entered at the custom house in New York. The petitioners hope, that, from the encouragement of Christian literature, Congress may remit the duties payable thereon, in consideration of the infancy of the institution, and the smallness of the funds.

To allow the prayer of this petition, would, in the opinion of the committee, involve the Legislature in an act of partiality, or render it necessary to exempt from impost, by a general provision, all books of instruction for young men who destine themselves for the Christian ministry. But, while a sincere regard is shown for this species of literature, it ought to be remembered that the Government must be supported, under which those excellent studies may prosper; and that, to this great end, the friends and promoters of that noble cause have never incurred the suspicion of unwillingness to contribute their moderate proportion.

The committee feel a persuasion that the petitioners ought to have no objection to render unto the Government the same duties which their fellow citizens of all other denominations pay, and that they would rather make an exertion to raise a little more money for this purpose, than implicate the Government in the charge of favoritism, by allowing to them, what is refused to the people, generally, or of inducing it to surrender the impost upon all similar importations of books, by an universal regulation.

It is, therefore, submitted, that the petitioners have leave to withdraw their petition.

8th CONGRESS.] No. 202. [1st SESSION.

DRAWBACK.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, NOVEMBER 14, 1803.

Mr. SAMUEL L. MITCHILL, from the Committee on Commerce and Manufactures, to whom was referred the memorial of Thomas Ketland, of the City of Philadelphia, made the following report:

The committee, on inquiry, learn that the petitioner, a merchant and citizen, purchased a foreign built ship, in partnership with two other persons, stated to be also citizens. The vessel was bought in June, 1799, in London, and sailed, in the ensuing September, for Philadelphia; during her passage she was damaged in an action with a French ship of war, and obliged to repair to Lisbon, in distress. By this misfortune she was detained so long, that she did not reach the river Delaware until May 4th, 1800. Afterward, to wit, in July, 1800, she was despached on a voyage to Batavia, whence she returned in June, 1801, with a cargo of sugar and coffee. It is stated that the property of the said ship, called the Washington, has never been changed, except by the death of one of the original partners, and that the title now remains entirely in the two survivors.

Such being the history and title of the ship, the following difficulty arose on the subject of a drawback, which the owners expected on the Batavian sugar and coffee, the whole of which they, afterwards, shipped in other vessels to Europe. They calculated on receiving the whole of the drawback, with the customary abatement of two and a half per cent. They were disapointed, and the reason of their disapointment was this. On the 13th of May, 1800, an act had been passed, nearly two months previous to the sailing of the ship, by which it was directed that no part of the *additional duties*, payable on goods, wares, and merchandise, imported in *foreign* ships, should be entitled to drawback on exportation. The collectors construed this section to include all *unregistered* vessels

belonging to citizens of the United States, which, on the 13th of May, 1800, were not furnished with sea-letters. The ship Washington, having not any such document, the drawback of the *additional* ten per cent., on the duties imposed upon the sugar and coffee, was refused, upon the construction that they had been imported in a foreign built ship, not having the customary sea-letter, &c.

Congress, afterward, by an act passed 14th April, 1802, enacted that the statute of May 13th, 1800, should not be considered to operate upon unregistered vessels, owned by citizens of the United States at the time of the passing thereof; provided such ships or vessels possessed a sea-letter, or other regular documents issued from a custom house, in the United States, proving such vessel to be American property.

The unfortunate case of the petitioner was not embraced in this liberal and retrospective regulation, and he now applies to the National Legislature to allow him the drawback on the *additional* duty, as would have been allowed, if the ship Washington had been duly provided with a sea-letter.

On this view of the facts, the committee beg leave to remark, that, as the act of 1800 was passed on the 13th of May, and the ship did not sail for Batavia until July following, there was time enough, after the passing of the act, for the owners to have procured a sea-letter, and every other document, before the day of her departure; that they did not take care to provide their ship with all the needful papers in due season, is their own lache, and not the fault of the Government. It is believed, the act of April, 1802, did not mean to extend its remedial operation, and to retrospect any further than the 13th of May, 1800; and the petitioner's case not coming within the limitation and description thus specified, there does not seem to be even an equitable claim on the Government for the drawback of the additional duties; wherefore, the committee submit their opinion, that the prayer of the petition ought not to be granted.

8th CONGRESS.] No. 203. [1st SESSION.

REMISSION OF FORFEITURES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, NOVEMBER 25, 1803.

Mr. SAMUEL L. MITCHILL, from the Committee of Commerce and Manufactures, on the petition of Charles D'Wolfe, of Bristol, in the State of Rhode Island, made the following report:

The petitioner, on the 5th of June, 1799, became bound as principal to the United States in an obligation, in a penalty of 4,128 dollars, to be void on the condition of exporting duly abroad fifty eight hogsheads one tierce and eighteen barrels of domestic distilled spirits; this was executed in the common form directed by the act of March, 1791. He gave another bond, on the 23d of August, 1799, for securing the fair exportation of one hundred and seventy-three hogsheads two tierces and six barrels of domestic distilled spirits, in the penalty of $13,731 67 to be forfeited in case of non-performance. He alleges that the conditions nullifying the said two bonds have been complied with, by exporting the spirits in the schooner Lucy, and the snow Fair Eliza, to the coast of Africa, and unlading and landing them there, and not unshipping or putting them ashore in any part of the United States.

The certificates of landing of this New England rum in Africa were not subscribed by foreign consignees or vendees, as they ought to have been, according to the strict provisions of law, but by the captains in their capacity of consignees. These were accompanied by attestations of foreign merchants in their favor, and by confirmatory affidavits of some of the persons on board the vessels; neither consul, nor other public agent of the United States, nor American merchants, were to be found in the settlements to which these voyages were made.

Without stating what species of traffic they engaged in, the petitioner alleges that, from the nature and great variety of it, joined to the illiterate and barbarous character of the inhabitants who bought the rum that certificates minutely correct, according to the requisition of the statute, were not, and could not be procured.

Such certificates, as could be obtained were, in due time, exhibited to the collector of the customs in Newport. The collector, aware of their informality, forwarded, as was his duty, a statement of the facts to the then Comptroller of the Treasury.

The Comptroller decided, after examination of the case, that the matters set forth in the certificate of landing abroad were unsatisfactory; but, in the exercise of that latitude of discretion officially allowed him, he would permit the petitioner to adduce supplementary proof. If the petitioner had parted with the rum for a valuable consideration, it would be easy for him to tell what the consideration was; by exhibiting an invoice or manifest of the return cargo, it was presumed that all doubts might have been dispelled from the Comptroller's mind, and an order obtained for cancelling the export bonds. The petitioner, however, to this day, has imposed upon himself the strictest silence upon this head.

The bonds thus remaining in force, the attorney for the district of Rhode Island was, sometime thereafter, directed to put several similarly circumstanced, with these of the petitioner, in suit. Actions were, accordingly, commenced in the district courts of that State. In the course of the trial, the defendants attempted to support their plea of performance of the condition of their bonds, by parole testimony and common law evidence; they were informed by the court that this was an issue under the revenue law, and that the proof must conform to the statute strictly. The judge declared that, of the points decided in suits upon exportation-bonds, among others, were these: that pleas might be but in by the defendants as in other suits; that, in issues joined, a plea of performance could only be substantiated by evidence conforming to the statutes, and by no other kind; that, if the evidence conforms to the statutes, the jury ought to find for the defendants, even in opposition to the decision of the Comptroller; but, if the evidence does not conform to the statutes, the Comptroller has the exclusive power of discharging the bond; and his judgment, in cases of the kind then depending, was final and conclusive. Unfurnished with statute evidence, and unable to resort to collateral and circumforaneous testimony, the defendent was unable to make proof to the jury of the performance of the condition of his bond, and, of course, a verdict was found for the plaintiff.

Previous to the proceeding to execution, a petition was presented to the Comptroller, praying that he would direct the bonds to be cancelled, or suits to be withdrawn, or grant other relief. It will be proper to observe, that all the proceedings, hitherto, had been had under the direction of the late Comptroller; but this petition was addressed to the present one. Mr. Duvall returned for answer, "that the case of the petitioners having been decided by his predecessor, the subject was not then considered as open to investigation; and it appeared to him a proper subject for legislative deliberation." This reply is accompanied with a note in writing, that there is a *similarity of circumstances* in the cases of William Gardner, Constant Tabor, and Samuel Martin, who are sureties in other bonds mentioned in their petitions, which were referred to this committee, by order of the House, on the first instant.

Such having been the series of proceedings in the collector's office, in the Comptroller's department, and in the district court, the petitioner now craves mercy, and exoneration from the penalty of his bonds, from the Legislature of his country.

The committee have abstracted this narrative as concisely as possible from a volume of papers and documents. A considerable part of these has been already distributed in print, and to these, once for all, they make a general reference. A variety of details, not comprehended in this report, may be seen there.

There does not appear to have been partiality, passion, or interestedness, in any part of the proceedings before the Comptroller or district judge. On the contrary, in endeavoring to come at the truth, amidst obscure papers, cover-

ing mercantile transactions on the coast of Africa, these officers appear to have acted with so much independence and intelligence, that there does not appear to be a call for any revision, or, far less, a censure of their acts by Congress.

To reverse the upright proceedings of those officers who interpret and execute the revenue laws, ought not to be attempted but with caution. If the citizens of the United States voluntarily engage in a commerce beset with the difficulties stated by the petitioners, they ought not to blame the Government or its officers for the embarrassments and losses they suffer.

The regular course of proceeding for the petitioner, if dissatisfied with the decision of the district judge, would seem to have been by applying to a higher court for a correction of the error, if any had been committed, unless the doctrine should be deemed sound, that, in the petitioner's case, and in the others of a similar nature, the Comptroller's decision on the weight of the evidence, and the mode of conducting the trial, is final.

On the whole, the committee do not find sufficient cause for legislative interference in the petitioner's behalf.

The following resolution is, therefore, respectfully submitted to the House:

Resolved, That the petitioner have leave to withdraw his petition, with the papers accompanying the same.

To the Honorable the Senate and House of Representatives of the United States in Congress assembled, the petition of Charles D'Wolfe, of Bristol, in the State of Rhode Island, merchant, respectfully represents:

That your petitioner was bound, as principal to the United States, in a bond dated the 5th of June, 1799, in a penalty of four thousand one hundred and twenty-eight dollars, the condition of said bond being for the due exportation abroad, of fifty-eight hogsheads one tierce and eighteen barrels of domestic distilled spirits, according to the law of March 3d, 1791, viz. That if the said spirits, the danger of the seas and enemies excepted, should be really exported to, and landed in, some port or place without the limits of the United States, and should not be unshipped from on board the ship or vessel whereupon the same were laden for exportation, within the said limits, or any ports or harbors of the United States, nor landed in any other part of the same, shipwreck or other unavoidable accident excepted, then the above mentioned obligation to be void, otherwise, to remain in full force and virtue. That he likewise became responsible to the United States, as principal, in another bond, for the penalty of thirteen thousand seven hundred and thirty-one dollars and sixty-seven cents, which bond was dated the 30th August, 1799, and was with condition for the exportation and delivery abroad of one hundred and seventy-three hogsheads two tierces and six barrels of domestic distilled spirits. Now, your petitioner would represent, that he has fully and faithfully complied with the condition of said bonds, and has exported said spirits to, and landed them on, the coast of Africa, and that the said spirits were not unshipped from on board the schooner called the Lucy, and the snow called the Fair Eliza, whereupon the same were laden for exportation, within the limits, or any port or harbors, of the United States, nor re-landed in any part of the same. Your petitioner would further represent that, of such his performance of the conditions of said bonds, manifold proofs and documents have been produced, within the time limited by law, to the collector of the port of Newport, the port of exportation, which proofs, though satisfactory and convincing, and substantially in conformity to the proof required by law, were, nevertheless, in some merely formal points, defective; and the bonds having been sued, and the evidence, on account of its informality, not being permitted to pass to the jury, judgments have been rendered against your petitioner.

Now, your petitioner would represent, that the rejection of the proofs and documents above mentioned, and the consequent rendering of the said judgments, were not by reason of any defect imputed to them as rational evidence, nor by reason of any impeachment of their truth and validity, but solely by reason of certain minute variations in them, originating in unavoidable accident, from the forms required. That such is the nature of the trade, the great variety, together with the illiterate and suspicious barbarity of the inhabitants of the country to whom the spirits were sold, that certificates minutely correct, according to the requisition of the statute, were not, and could not be procured. That there is no suggestion against the good faith of your petitioner, no fraud is charged or suspected, and the fact of a fair and true exportation of the said spirits is admitted by the officers of Government; and as the present Comptroller of the Treasury has intimated an opinion favorable to your petitioner, and recommended his case as a proper subject for legislative deliberation and relief, and has suspended the executions in these suits for the purpose of affording an opportunity to obtain the same, your petitioner therefore prays that the said bonds may be directed to be cancelled, or discharged, the amount of said judgments to be remitted to him, or such other relief extended to him as to Congress may seem meet and proper, and he, as in duty bound, will ever pray.

CHARLES D'WOLFE.

8th CONGRESS.] No. 204. [1st SESSION.

FISHING BOUNTY.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, NOVEMBER 25, 1803.

Mr. SAMUEL L. MITCHILL, from the Committee on Commerce and Manufactures, to whom was referred the petition of sundry inhabitants of the town of New Shoreham, in the State of Rhode Island, made the following report:

The petitioners (one hundred and five in number) state, that they are inhabitants of Block Island, belonging to the commonwealth of Rhode Island, and principally engaged in the cod fishery, for nine months in the year. Owing to the bleak situation of the land they inhabit, and the high surf by which it is almost incessantly assailed, they pursue their occupation in small craft, during the day, and returning on shore at night, haul their boats above the reach and fury of the waves.

The number of these boats is stated to be from thirty to forty, and under the burthen of ten tons; the number of fishermen, nearly two hundred; and the quantity of fish taken, annually, is from ten to fifteen thousand quintails; of these, about half the quantity is barrelled and pickled, and the other half dried.

By the first section of the act, concerning certain fisheries of the United States, and for the regulation and government of the fishermen employed therein, there is paid a bounty on the tonnage of vessels employed in the fisheries; which bounty is intended as a commutation and equivalent for the drawback of the duties paid on the salt used in preserving such dried fish. There are different rates of bounty on boats and vessels, from five to thirty tons and upwards. By the 83d section of the collection law, it is provided that, for pickled fish, exported, there shall be paid thirty cents a barrel, in lieu of a drawback upon the salt employed.

As the existing law does embrace all boats of more than five tons, and the petition does state their boats to be under ten tons, it is to be presumed that a considerable number of their boats are already on a footing with the boats of the other parts of the Union; but the petitioners are desirous of procuring the same advantage to boats under five tons. This is what your committee do not think eligible, as it would be attended with more trouble than emolument; neither can your committee agree to allow them a bounty on dried fish, because, if the measure is not general, it would open a door to frauds on the revenue; therefore, concluding that it would be more proper for the petitioners to employ boats of the burthen contemplated by law, than for Government to legislate for boats of smaller size, the following resolve is submitted, to wit:

That it is not expedient to make provision, by law, for allowing the petitioners a bounty for dried fish, caught in boats of smaller capacity than five tons.

8th CONGRESS.] No. 205. [1st SESSION.

OFFICE OF COMMISSIONER OF LOANS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, DECEMBER 8, 1803.

Mr. JOHN RANDOLPH, Jr. from the Committee of Ways and Means, who were instructed to inquire into the expediency of discontinuing the office of Commissioner of Loans, in the different States, made the following report:

That, conceiving this establishment may be considered as a part of the contract between the public and its creditors, which is contained in the act "making provision for the debt of the United States," passed the 4th day of August, 1790; believing that the abolition of the loan offices, by impeding the facility of transferring the debt, may tend, in some degree, to impair its value; unwilling to advise a measure which may, in any manner, however remote, affect the public credit, or which may be construed into a breach of the public faith, the committee respectfully recommend the following resolution:

Resolved, That it is inexpedient to discontinue the office of Commissioner of Loans in the several States.

8th CONGRESS.] No. 206. [1st SESSION.

ENCOURAGEMENT TO MANUFACTURES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, DECEMBER 9, 1803.

To the Honorable the Senate and House of Representatives of the United States, the memorial of the subscribers, artisans and manufacturers of Philadelphia, respectfully showeth:

That in every country there is an inseparable connexion betwixt the manufacturing and the duties on foreign merchandise, insomuch, that some of the greatest statesmen have made the imposts a political engine, to be used for the introduction or protection of the arts: for, as Rousseau observes, in his "Political Economy," "It belongs only to the real statesman to elevate his views, in the imposition of taxes, above the mere object of the finances, and to transform those burthens into useful regulations."

After the peace, and during the Confederation, the confusion that reigns in that branch of finance, by each State having different objects in view, rendered the manufacturing interest, at that time, precarious and uncertain. Since the adoption of the constitution, and that the imposts have been transferred to the Federal Government, it is to the wisdom of Congress alone that your memorialists have to look up for protection.

It is with deep concern, however, that your memorialists have to represent, that, during the long period, from the peace which terminated our Revolutionary war, to the present time, they have seen the wealth of the nation sent to foreign countries, to purchase a thousand articles which can be as well manufactured at home; and of which, nature has abundantly supplied us with the raw materials.

Among that immense number of articles, even of the first necessity, manufactured for the United States by foreign nations, there are very few that could not be produced by our own citizens, upon equal terms, if they were not prevented by some of the following reasons: 1st. Foreign fashion. 2d. Our markets being constantly overstocked with foreign goods. 3d. The unjust competition which we are obliged to sustain with foreign manufacturers. 4th. The expense necessarily attending the commencement of complicated manufactories. And, 5thly, Duties injudiciously laid on raw materials, or goods partially manufactured. On each of these your memorialists beg leave to state, what has come within their own knowledge and observation. And,

1st. The articles that are affected by foreign fashion, are principally clothing, and more especially fabrics of cotton. Our manufacturers of that article, in the trials that have already been made, find it impossible to keep pace with the changes introduced by the new patterns from foreign nations; they are, therefore, confined to those articles which bear very little profit, for which low wages are given; and have continually the mortification of seeing themselves excluded from the most profitable branches of the trade, and their goods rejected by the citizens of America, as unfashionable.

2d. Our stores being constantly glutted with foreign goods, is another very great obstruction to an incipient or even an established manufacture. The greater part of the manufactures, of which iron, silk, wool, cotton, or flax, are the raw materials, ought to be established in the interior of the country, where provisions, house rent, and fuel, are cheap; it is, therefore, necessary that there should be a middle man betwixt the consumer and the manufacturer, that the latter may not waste his time in seeking for customers: these are the store keepers, wholesale or retail, who inhabit the towns and sea ports. Now, it is evident, that, if a foreign manufacturer shall be permitted to keep these people with a constant supply of goods, and give them long credit, it will be impossible for the citizen, with a small capital, to persuade the store keeper to purchase *his* goods for ready money; and if he applies immediately to the consumer, the time that he wastes, in a country where the population is diffused, forces him to demand an extraordinary price, or fix himself in a large town, where house rent, fuel, &c. eat up the profits of his labor.

3d. The competition that the manufacturing citizens of the United States are, by the laws of the country, obliged to sustain with the manufacturers of a foreign nation, is, in the opinion of your memorialists, unjust, inasmuch as the finished articles of our infant manufactures, produced from raw materials found in the United States, such as works of copper, iron, lead, earth, glass, cotton, wool, wood, fur, bone, horn, and leather, are generally, either prohibited in foreign countries, or duties imposed far greater than is paid on the like goods coming into the United States; so that there is no encouragement to attempt to excel foreign manufacturers: for, in spite of the greatest exertions, still the consumption must be confined to the United States. If any difference were to be made betwixt two competitors, it ought to be in favor of the weakest; and an infant manufacture must have *some* protection, to enable it to contend with an old establishment. Your memorialists are, however, under the painful necessity of stating, that, in the United States, the reverse of this takes place. In several instances, especially in hats, shoes, paper, and saddlery, manufactures which have arrived to as high perfection as in any country, in spite of foreign competition; they are, however, not permitted into the country of our competitors, while theirs are still admitted here, and gain sometimes a temporary advantage over our manufacturers, which they are not able to recover for many years, owing to a fluctuation in the price of manual labor, or of the raw material, or the necessaries of life. But to whatever state of perfection our manufactures may arrive, and however low we may be enabled to sell them, we never can contend with our competitors in their own markets, or put them to temporary inconveniency, because they totally prohibit us from their markets. And in those manufactories which require great capitals, and a

combination of talents, our competitors in foreign countries have us altogether at their mercy: or rather, the word *competitor* is perversion of the term: for, wherever one party is laid prostrate at the feet of the other, there is an end to competition.

4th. The next obstacle is the expense necessarily attending the commencement of complicated manufactories. Where an article must pass through the hands of several ingenious artists, before it is fit for the market, the expense of collecting those artists must be considerable. The time, too, that is taken up to bring the materials from a raw state to be fit for sale, must require an additional capital, which no man would risk, unless the consumption of his fellow-citizens were secured to him, and, at the same time, defended from every species of competition, but what he can see, and whose strength he can measure, (viz:) with his fellow citizens *only*. If an insidious foe is liable to come upon him in the dark, and in the guise of fashion, it would be the extreme of folly to venture his capital.

5th. Your memorialists conceive, that the injudicious imposition of duties on raw materials, or goods partially manufactured, and in some cases a freedom from duty, equally injurious to the arts, merit the attention of Congress. Among the first, may be reckoned, rags for making paper, the bark of the cork tree, &c. and among the latter, wire of all kinds, as being an article for which the United States ought not to depend on a foreign country, especially as iron of the best kind is found here in abundance.

It is a position, that will not be denied by the greatest enemies to domestic manufacturing, that, as soon as any particular branch shall be established, foreign goods of the same kind ought to be prohibited or discouraged; and this is certainly the case with every manufactory of leather and fur; and yet your memorialists would be glad to know by what mode of reasoning it can be made to appear, that the hatter and shoemaker, who have spent their youth in acquiring those arts, should, every five or six years, be ruined by an excessive importation of foreign hats or shoes, which perhaps may be the remaining estate of some European bankrupt?

The enemies to the manufacturing system have, at different times, brought forward objections, which, to men fully acquainted with that branch of industry, hardly deserve notice; but, as there are others, with the best intentions, who are true friends to the prosperity of these States, who may be led away by these specious objections, or rather imaginary obstacles, we shall mention them, not with any intention of entering into a serious refutation, but only to shew their insignificance. 1st. They say "this country is too *young* to begin the manufactory of clothing for the citizens." In the progress of every original country, (colonies excepted) the manufactory of clothing has always preceded every thing else, even agriculture itself. But your memorialists cannot help expressing their opinion, that agriculture and the manufacturing arts ought neither to precede or be behind each other; that they were destined for mutual protection and support; of which the history and present state of all nations bear ample testimony. The flourishing state of agriculture must always be in proportion to the population; and population, on any given territory, is in proportion to the manufacturing arts, or the *kind* of labor in which the people are employed. Already, in some parts of the New England States, emigration is necessary to carry off the superabundant population; and it would be an injustice done to the land holders of that part of the Union, if they were prevented from pursuing that line of industry, which, by preserving the population to the State, would enhance the value of their property. And we have no hesitation in saying, that it will be bad policy indeed, when the United States shall retard the prosperity of the most ancient and most populous States, for no other reason than that the new States are not equally forward in point of population, agriculture, &c. There is no fact better authenticated than this, that several of the States have, from a multiplicity of causes, far outstripped others in the progress towards that state of society in which all the three great branches of national industry are combined, viz. agriculture, manufactures, and commerce; and it is equally true, that not one of them have been permitted to exert the force of their faculties, or call forth the industry of their citizens, but have been uniformly retarded and checked in their career, by United States' policy, and its fiscal regulations. In the great towns, we see all the evils attendant on luxury—such as pride, idleness, and dissipation, without any of the benefits and advantages, which, by political writers, have been ascribed to it: as, that it makes the rich contribute to the ingenious poor; calls forth talents, and circulates the wealth of a nation. But no such good can attend luxury in America: instead of circulating the wealth of the nation, it transfers it to foreign Powers, and gives them the sinews of war, only to menace our peace and disturb our tranquillity.

It has been, also, objected to manufactures, "that they would retard or prevent the population of the Western wilderness." As if the prosperity of the citizens, in old established situations, were to be sacrificed to new projects and land speculators. Every migration must be a loss, and not a gain, to the American nation at large. What the Western States gain, the Eastern lose, and so far there is a balance; and the real loss is in the act of migration: the trouble, the change of climate, and a thousand other inconveniences, which, in a national scale, must be a loss.

The health of the citizens has been considered as in danger by the sedentary life of manufacturers; but your memorialists know of no manufactory which can be called a sedentary employment, except the clerks necessary to keep the accounts; and, as far as it regards them, the objection will apply to merchants as well as manufacturers. It is true, in foreign countries, where the Government, the law, and the employer, are all in combination, or rather conspiracy, against the employed, poverty, and its concomitant, disease, must be very frequent among the people *employed*, not only in manufactories, but among the peasantry or cultivators of the ground; and to whatever deplorable condition artisans may be reduced, in these Governments, the cultivators of the soil are still worse: for, to every other species of misery, *ignorance* must also be added.

Objections have been also made to arts and manufactories, on account of the supposed *vice*, which is said to be found in manufacturing towns. A considerable number of your memorialists have seen the manufacturing towns of Europe, and are convinced that the greatest portion of virtue is to be found there; and that ten times the number of crimes are committed near courts and in seaports, that are committed in manufacturing towns. In a word, if we may judge from the state of society in Europe, artisans and manufacturers, oppressed as they are, are, nevertheless, the most virtuous and the most intelligent class in civil society. In a letter from Mr. Colquohoun, of London, to Mr. Eddy, of New York, author of the treatise on the prisons of that city, we find the following observations: "From the facts you have disclosed, relative to the criminal offences committed in the city of New York, I am induced to enlarge upon this subject. They appear to me to be of a magnitude to excite a considerable degree of alarm, with respect to the degree of criminality in the American towns, inasmuch as it would appear, that they greatly exceed the larcenies and misdemeanors committed in towns in Great Britain, of an equal or even a greater population; and, although I have not had an opportunity of ascertaining the fact, I have an impression on my mind that the annual convictions in the whole of Scotland, where population approaches two millions of people, are short of those which take place yearly in the State of New York."

The last objection that we shall notice, is, "That Government ought not to grant any special privilege or protection to any part or portion of the national industry, more than to another; and if any manufactory will not take root of itself, it shows it is not fit for our climate or state of society, and ought not to be cultivated here." To which your memorialists beg leave to answer, that this objection can only hold good in the case of a simple manufactory, which is begun and finished by the ingenuity of one man, and where the market for the ready sale of the article is at hand, and does not require the interposition of the merchant to dispose of it, at a distance from the manufactory; but, in all complicated arts, where a combination of skill, and a combination of capital, too, is absolutely necessary, it will be found, that this never has, and we presume never will be, obtained, but by the fostering care of Government. And, if we inquire what other nations have done in similar circumstances, we shall find, that those who have given the greatest encouragement to the complex manufactories, have been the most successful, the most wealthy, and powerful; and, although the English Government has always been unwilling to let her artisans know that it was to them she owed her greatness, and has insidiously ascribed it to her navy, to her commerce, to her insular situation, to her soil, to her climate, to the constitution of her Government, and a number of other secondary or auxiliary causes, your memorialists are convinced that she is indebted for her greatness and power to the well directed industry of her artisans and manufacturers; and your memorialists, it is hoped, will not be blamed for trespassing on the time of your honorable body, by shewing what that nation has done for her manufactories.

By the statute 3 Ed. IV. c. 4, no merchant or other person shall bring into the kingdom, to be sold within the realm, any of the following goods, viz. woollen cloths, laces, ribbons, silk in any wise embroidered, saddles, stir-

rups, harness, things wrought of tawed leather, shoes, hats, locks of any kind, &c. &c., upon pain to forfeit the same as often as they may be found in the hands of any person, to be sold, half to the king and half to the seizer. This statute was confirmed by 19 Hen. VII. c. 21. And, upon consideration that white ashes, made within the realm, are very necessary for the making of soap and saltpetre, and for whitening of linen cloth, and scouring of woollen, &c. therefore, it is enacted that no person shall ship, or carry beyond sea, any white ashes, on pain of forfeiting six shillings and eight pence for every bushel: 3 Ed. VI. c. 26. And to preserve the wool—rams, lambs, or sheep, alive, are prohibited to be carried out of the realm, upon pain that every offender shall, for the first offence, lose all his goods, and also suffer one year's imprisonment, and have his left hand cut off: 8 Eliz. c. 3. And the statute 12 Char. II. c. 32, ordains that no person shall export any sheep, or wool, yarn made of wool, wool flocks, or fuller's earth, on pain of forfeiture, &c. And, for the protection of manufactures of leather, it is enacted by the 13 and 14 Char. II. c. 7, that no person shall carry out of England, the skins or hides, tanned or untanned, of any ox, steer, bull, cow, or calf, under a penalty of 500 pounds. And the statutes 13 and 14 Char. II. c. 19, prohibits the importation of card wire, or iron wire employed in making wool cards; that no part of their woollen manufactory might depend upon foreign nations. And for encouraging the manufactories of the kingdom, it is enacted, by the statute 11 and 12 Wm. III. c. 10, that all wrought silks, Bengals, and stuffs, of the manufacture of Persia, China, or the East Indies, and all printed, stained, and dyed calicoes, which shall be imported, shall not be worn in the kingdom; but shall be entered and carried to ware houses appointed by the commissioners of the customs, in order for exportation, and not taken thence, but on security given that they shall be exported. It was by such protecting statutes, and a multitude of others, that England created her extensive manufactories, which multiplied the objects of commerce, and laid the foundation of that navy, which, at this day, gives laws to the maritime world. And an English author, who wrote upon the trade of that nation forty years ago, says, "What is of the utmost consequence to England, is, that, by laying high duties, we are always able to check the vanity of our people, in their extreme fondness for wearing exotic manufactories: for, if it were not for this restraint, as our neighbors give much less wages to their workmen than we do, and, consequently, can sell cheaper, the Italians, the French, and the Dutch, would have continued to pour upon us their silks, paper, hats, donggets stuffs, and even Spanish woollen cloths; for they have the wool of that country as cheap as we, and are become masters of that business, by the great encouragement they have given to able workmen from other countries to settle with them; and, thereby, have prevented the growth of those manufactories amongst us, and so might have reduced us to *the low estate we were in before their establishment;* and, therefore, it will be a maxim, to be observed by all prudent Governments, who are capable of manufacturing within themselves, to lay such duties on the foreign as may favor their own, and discourage the importation of any of the like sorts from abroad."

If other nations, as Spain, Portugal, Naples, &c. have neglected their manufactories, and, consequently, hold only a second or third rank among the nations of Europe, it would ill become the United States, to follow their example. In this particular we should rather imitate England or France, without, however, making the source of riches a rod of oppression, as they have done; and, notwithstanding artisans are greatly oppressed there, whatever of republicanism is to be found in their constitutions, is to be ascribed to them: for in all ages the peasantry have been too ignorant to understand their rights, and too remote from each other to be able to withstand oppression.

It is, however, conceded by some, "that coarse goods, and articles of the first necessity, ought to be manufactured here, while fine goods, and articles of luxury, ought to be imported from abroad;" which is much the same as to say, that foreign manufacturers ought to be employed in the most beneficial branches of our consumption, and the citizens should be contented with the inferior kinds of labor.

If this be not the meaning of our opponents, then it must be inferred, either that our citizens want genius to perform the finer arts, or that they are despised in the United States. It is a fact, however, of perfect notoriety, that there are more fine goods of every manufactory used in the towns of America, than in those of the same size in Europe; and also, that our citizens do not want talents to execute, or genius to contrive, any thing that may be required of them, and for which they shall have due encouragement. Among the members even of this society, if we except china ware, it would be almost impossible to mention an article in use here, that could not be made by one or other of them. It is true, that many of them are employed out of their proper line of business, and in occupations far beneath their genius or talents. Your memorialists cannot, therefore, be blamed for their opinion, that it would be more profitable to the nation to employ those people in teaching the rising generation those arts, than to continue purchasing foreign goods; and also, that the best and most profitable parts of the labor, ought to be given to the citizens; and the coarse or inferior branches, reserved for foreign nations.

But it has been said, that high duties ought not to be laid, because we have not at present a sufficient number of hands to supply the United States. This only shews the necessity of protecting duties, which, *alone*, can give encouragement to men of genius to pursue complex and difficult manufactories; and that no length of time would ever produce a sufficient number of hands without it.

Having answered, as briefly as possible, some of the objections of our opponents, and shown what another great nation did for the arts, during their infancy, in that country, your memorialists beg leave to state some of the effects likely to be produced from an union of the three great branches of national industry, agriculture, manufactures, and commerce; in which it will be seen, that each of them would receive an additional impulse by such an union. And first, of agriculture.

It has been already observed, that the state of agriculture is always in proportion to population. This is evident from a view of the price of land, which decreases in the compound ratio of its intrinsic worth, and its distance from the centre of a town, or the populous part of a country. But agriculture *alone*, will never concentrate the population, so as to form a town of any considerable magnitude. There can only be a country village, where a few neighboring proprietors are collected, with the blacksmith, tavern keeper, and store keeper, &c. which, instead of being the centre of trade and industry, is oftener the focus of dissipation. This scattered population requires a greater extent of roads than can be kept in any decent repair; hence, during several months in the year, they are impassable; and at all seasons, the distance is too great to make it profitable to transport heavy commodities, the rude produce of agriculture, except along the banks of navigable waters.

But when the useful arts are established, in the midst of a fertile country, the system of farming becomes improved; land advances in value, because all the produce of a farm finds a ready market in the neighborhood; and good roads may be made, without oppressive taxation. It is thus that agriculture has always flourished best, in the neighborhood of the arts; and commerce consisting in the exchange of the commodities of one district for those of another, the histories of all nations demonstrate, that, where objects of industry are greatly diversified, the greater is the trade of the merchant. Manufactories might change the nature and objects of commerce; but, to annihilate it, would be contrary to the experience of all mankind.

As the revenue of the United States is derived principally from the objects of foreign industry, it will be proper to inquire what would be the effects of the manufacturing system on that revenue. We will suppose that, with all the protection that would be given to manufactories, it would be, nevertheless, twenty years before the United States could supply themselves with every thing they chose to make, or could arrive at that perfection, so as to equal foreign nations: and if the revenue on goods imported were divided into two parts, viz. 1st. That which arises from the useful arts, (which it would be proper for the United States to encourage here) and, 2d. That which is levied on luxuries, such as tea, china ware, &c. or other manufactories, which it, perhaps, would be imprudent, for a series of years, to attempt, it is highly probable, if not evident, that the increasing population of the United States would, in twenty years, double the produce of the revenue arising from the importation of those luxuries, and make the revenue from that part alone, equal to the whole of the present revenue. On the other hand, a heavy protecting duty on the useful arts would make a very considerable addition to the revenue, for a few years, which would, however, be gradually diminishing, as manufactories were established throughout the country. This argument is predicated upon the stationary quality which the expenses of the Federal Government possesses, and on the nature of its revenue, increasing in proportion to the population.

Nothing can be a more appropriate object of taxation than foreign fashions and foreign luxuries. When foreign luxuries shall become more expensive, the citizens will be contented with more decent attire, and learn to place a higher value on the plain fabrics of home manufacture. In a few years, the genius of Americans will be called forth to invent luxuries of our own, which are as beneficial to a country as *foreign* luxuries are injurious.

Thus, by *one* operation, many advantages will accrue to the nation. New sources will be laid open for the employment of capital in the interior; the coasting trade and internal commerce will receive a new impulse; domestic industry will put to shame idleness and dissipation; foreign nations will lose their influence over our councils. The fertile lands of America will rise to their just value, by bringing a market to the door of the farmer. The riches with which nature has so bountifully blessed this country, will be explored and brought into use, and the minerals and waters of the country will be employed to the purposes for which they were designed by the God of nature.

Your memorialists now beg leave to state, *in a general way*, what alterations it would be necessary, in our opinion, to make on the duties on importation, so as to protect some of the most useful arts already established, and to encourage the introduction of others; and this we do, neither in the servile language of petition, nor with the presumption of dictating to the wisdom of Congress.

And 1st. It is our opinion that all manufactories of which wood, fur, leather, horn, bone, or rags, are the raw materials, as they are the produce of the country, ought either to be prohibited, or high duties laid on their importation. Goods manufactured from these materials are either already made here, or may be made as soon as the artisans are secured in their respective pursuits.

The manufactories also, of which hemp, flax, cotton, and iron, are the raw materials, as they require great capital, a great diversity of skill and talents, and have, for the most part, had a beginning here, ought to receive all the fostering care of Government; that we should not, in these expensive undertakings, have to contend with foreign goods in our own market.

Whenever Congress shall seriously take up the subject of manufactures, a great number of articles will come under consideration, which are neither properly raw materials, in the strict sense of the word, nor finished goods; such, for example, are iron and brass wire, sheet brass, sheet copper, printing ink, types, &c. all of which are, however, necessary to the completion of other manufactories. These, it is believed, might, some of them, be encouraged by premiums from the States: for it is known that, if once they are fairly set up, and the first expense got over, a very moderate duty would prevent foreign nations from rivaling us.

Manufactories of the precious metals have already been established; but it is questionable whether they will preserve their reputation without being assayed and stamped, as is practised in other nations, and whether this be within the jurisdiction of Congress.

No nation can be called independent which relies for military or naval stores on a foreign country; and there can be no certainty of a supply, in time of war, but by encouraging their manufactory in times of peace, by prohibiting all foreign arms and ammunition.

Every fabric of silk may, at present, be considered as a luxury, and, therefore, the proper subject of taxation; which, at the same time, would operate greatly in favor of the Southern States, where silk, in a few years, might be as plenty as in China.

Your memorialists have forborne to say much on the manufacture of wool, as that article cannot be multiplied at pleasure, as cotton, hemp, and flax, may. This would depend upon a combination of circumstances. The people must be induced to prefer mutton and lamb to the flesh of hogs; and this can only be done by an attention to the breed, and improvements in the mode of pasturing those useful animals—a subject which would come with more propriety from a society of agriculturists.

Having thus submitted our case to the wisdom of Congress, your memorialists must now wait, with anxiety, your decision; and, in whatever manner this great question shall be determined, we shall console ourselves with having brought it to an issue: for, after your determination, the citizens will be no longer in suspense, as to the nature and object of their pursuits. The capitalist will be able to calculate in what line he ought to employ his capital. Parents will judge what occupation will be most profitable for their children. And foreign artists will see the propriety or impropriety of migrating hither—points which are not easily determined in the present state of things. All which is respectfully submitted, &c.

8th CONGRESS.] **No. 207.** [1st SESSION.

ABATEMENT OF DUTIES.

COMMUNICATED TO THE SENATE, DECEMBER 15, 1803.

The Secretary of the Treasury, in obedience to the resolution of the Senate, of the first day of March last, directing him to consider and report on the petition of Aaron Man, respectfully reports:

That the petitioner prays for an abatement of duties on certain goods imported into the district of New York, in January, 1803, on account of damage received, as he states, during the voyage of importation.

That, amongst other rules which have been prescribed, by the fifty-second section of the act to regulate the collection of duties on impost and tonnage, for ascertaining the damages which may have been thus received, and for making the proportionate deduction from the duties accrued, it is provided that no allowance shall be made for damage on merchandise, which, after the payment or securing of duties, has come in the possession of the owner or consignee, "unless proof, to ascertain such damage, shall be lodged in the custom house of the port or place where such merchandise has been landed, within ten days after the landing of such merchandise."

That, in the present instance, not only the ten days had elapsed, before application was made to any custom house, but the damage does not appear to have been discovered until after the goods had been transported from the district of New York to that of Providence; from whence it has resulted that no proof whatever has ever been exhibited to the custom house of the port of importation.

And, that it does not seem that, under those circumstances, relief can be granted, without a substantial deviation from established principles and regulations, which are considered essential to the security of the revenue.

All which is respectfully submitted.

ALBERT GALLATIN.

TREASURY DEPARTMENT, *December* 13, 1803.

8th Congress.] No. 208. [1st Session.

DRAWBACK.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, DECEMBER 15, 1803.

Mr. Samuel L. Mitchill, from the Committee on Commerce and Manufactures, to whom was referred the petition of Nathaniel and William Smith, made the following report:

The petitioners ask to be exonerated from the payment of a custom house bond, for the duty on twenty-two hogsheads of sugar, imported into the United States, and which were lost or totally damaged, going *coastwise* from Newburyport to Boston, where, it is stated, the sugar was to have been exported to a foreign country.

The sugar was accompanied with the usual document, certifying that the duties inwards had been secured; and stating the amount, and time of importation. This certificate was only intended to identify the article upon its arrival at Boston, and was not the *debenture* promising the payment of a sum of money, which debenture would have been issued at the custom house where the sugar was originally bonded, had it been exported directly out of the limits of the United States. It has never been considered proper to *refund* the duty accruing on any goods or merchandise, when the same have been regularly landed, and the returns thereof have been duly certified at the custom house, although losses or damages may afterwards have accrued, from any cause whatever, *other* than from the fault, neglect, or error, of the custom house officers; and *excepting* in cases of debentures for drawback of duties for goods shipwrecked, or otherwise lost on our own coasts, after the goods have been bonded for exportation, and cleared out for a foreign port or place.

The sugar in question was not cleared out for exportation to a *foreign* country. The committee had hoped merchants had understood, by this time, that the duties secured to be paid will always be demanded, and that the United States are not to be considered as insurers or underwriters on goods bonded at the custom house.

The committee are fully of opinion, that it would be improper to allow the drawback on any merchandise which may be damaged or lost, in the transportation thereof, *coastwise*, from one district to another, in the United States; and they, therefore, beg leave to submit the following opinion:

Resolved, That the prayer of the petitioners ought not to be granted.

8th Congress.] No. 209. [1st Session.

DIRECT TAX.

COMMUNICATED TO THE SENATE, DECEMBER 20, 1803.

The Secretary of the Treasury, in obedience to the resolution of the Senate, of the 18th ultimo, respectfully reports:

That the statements hereunto annexed, and which have been abstracted from the latest returns in the treasury, by the commissioner of the revenue, under whose superintendence the internal revenues have been placed by law, exhibit the sums either paid in the treasury, collected, or remaining outstanding in the several States, on account of the direct tax.

And that it appears, by a letter dated the 22d ultimo, that the assessment of South Carolina, which, by the death or resignation of eight gentlemen, who had been successively appointed commissioners of the first division of that State, had been so long delayed, has, at last, been completed.

All which is respectfully submitted.

ALBERT GALLATIN.

Treasury Department, *December* 17, 1803.

Statement of the Direct Tax, in conformity to a resolution passed in the Senate of the United States, on the 18th of November, 1803.

STATE.	Quota by the act of Congress.	Assessment.	Remittances to the Treasury.	CHARGES OF COLLECTION.*		BALANCES.†			
				Ascertained to the date of the Supervisor's last quarterly statement.	Ascertained by weekly returns and other documents, transmitted by the Supervisors, and not yet included in their quarterly statements.	Lists for which no Collectors had been appointed, at the date of the Supervisor's last report.	Amount for which Collectors and Inspectors are, at present, accountable.	In the hands of Supervisors.	Total amount to be accounted for.
New Hampshire,	$77,705 36.2	$77,850 00	$70,511 90	$3,569 98	$141 32	- -	$1,363 41	$1,963 39	$3,326 80
Massachusetts,	260,435 31.2	261,128 49	233,000 00	16,859 94	291 52	(b) $8,431 25	1,689 31	856 47	10,977 03
Rhode Island,	37,502 08	37,393 31.4	30,423 21	2,142 92	01.4	(b) 275 57	4,043 48	(e) 508 12	4,827 17
Connecticut,	129,767 00.2	130,186 14.7	120,762 14	9,010 24.9	- -	- -	- -	(h) 413 75.8	413 75.8
Vermont,	46,864 18.7	46,932 11	34,362 73	2,029 23	- -	- -	4,778 97	(c) 5,761 18	10,540 15
New York,	181,680 70.7	182,267 27	160,752 06	9,019 04	2,119 06	- -	10,377 11	- -	10,377 11
New Jersey,	98,387 25.3	98,226 10	92,139 13	6,086 97					
Pennsylvania,	237,177 72.7	237,700 56.9	193,192 66	15,876 44	5 06.9	- -	26,446 02	(i) 2,180 38	28,626 40
Delaware,	30,430 79.2	30,309 90	28,468 00	1,841 90					
Maryland,	152,599 95.4	153,901 96	128,500 00	9,255 62	756 48	- -	13,877 05	1,512 81	15,389 86
Virginia,	345,488 66.5	349,900 30	311,508 94	32,484 17	- -	- -	5,599 57	(d) 307 62	5,907 19
Kentucky,	37,643 99.7	38,166 44.8	4,000 00	3,268 32	1,072 37.8	- -	21,401 38	8,424 37	29,825 75
Tennessee,	18,806 38.3	18,770 15.5	15,071 23	2,946 28	50 29.5	- -	340 22	362 13	702 35
North Carolina,	193,697 96.5	192,697 96.5	122,500 00	9,107 18	- -	(a) 3,757 44.5	54,129 76	3,203 58	61,090 78.5
	1,848,187 38.6	1,855,430 72.8	1,545,192 00	123,498 23.9	4,736 13.6	12,464 26.5	144,046 28	25,493 80.8	182,004 35.3
South Carolina,(f)	112,997 73.9	- -	- -	- -	- -	- -	- -	- -	112,997 73.9
Georgia,(g)	38,814 87.5	- -	- -	- -	- -	- -	- -	- -	38,814 87.5
	2,000,000 00	- -	- -	- -	- -	- -	- -	- -	333,816 96.7

Summary of the preceding Statement.

Amount assessed on all the States, excepting South Carolina and Georgia,		$1,855,430 72.8
Remittances to the treasury,	$1,545,192 00.0	
Charges of collection,	128,234 37.5	
Balances to be accounted for,	182,004 35.3	
		1,855,430 72.8
Quota of South Carolina and Georgia,	$151,812 61.4	
Balances to be accounted for in the fourteen States, which have been heretofore assessed,	182,004 35.3	
Total amount to be accounted for at present,		$333,816 96.7

Notes to the preceding Statement.

* The columns entitled "charges of collection," embrace the compensations paid to surveyors of the revenue for preparing tax lists, the amount of commissions accruing on moneys received and paid over, contingent expenses, and all allowances which have been admitted by the supervisor, to the present date.

† In the supplementary statements, marked A, which accompany this sketch, will be found the names of collectors, &c. who are held responsible for these balances.

(*a*) "The tax due from districts 5 and 58 is not yet ascertained, although the lists are completed for both. This circumstance prevents me from stating the exact sum to be collected from the State; but I am disposed to believe, from the assessments of these two districts, that there will be a deficiency of something more than $1,000 of the quota required to be raised from North Carolina. This deficiency originates entirely from one county, and is owing to an error in the footing of the assessment by the commissioner of this State, when he rendered his return to the Secretary of the Treasury, the county alluded to being charged with $1,010,000 more than it was actually assessed." (See Mr. Polk's letter to the commissioner of the revenue, November 28, 1803.) In consequence of this information, I have estimated the assessment at 192,697 96.5, which is $1,000 short of the quota. Collectors have been appointed to all the districts, excepting the aforementioned Nos. 5 & 58, which are, of course, taken on estimate at $3,757 44.5.

(*b*) "Lists for which no collectors had been appointed," to wit: In the State of Massachusetts, division No. 1, (Maine) $8,431 25, being the amount assessed on districts Nos. 4, 6, 7, 9, 18, 19, 21, 22, 24, & 25. The supervisor states that he has no expectation of procuring collectors for either of them. In the State of Rhode Island, $275 57 being the amount assessed on district No. 29.

(*c*) By referring to the supervisor's return, of the 31st March, 1802, it appears that the collectors of the tax had received and accounted for $40,588 23; the charges on collection, amounting to $2,029 23, being deducted, there remained in the hands of the supervisor, a balance of $38,559; since 31st March, 1802, he has received further payments, amounting to $1,564 91, as appears by his weekly returns. From the date of the assessment on the State of Vermont, until the present time, the supervisor's payments to the treasury amount to no more than $34,362 73; he is, therefore, held accountable for the difference, which is $5,761 18, as above stated. Mr. Brush's last weekly return was dated April 16, 1803; the balance which he then acknowledged to be in his hands, was $115 55. No explanation has been given, which will enable me to reconcile this extraordinary variance in his statements; and, although both Mr. Brush, and (since his decease) his son, have been repeatedly urged to render a final account, it has not been transmitted, nor has any satisfactory reason been assigned for the delay.

(*d*) The balance which appears on the last weekly return of Edward Carrington, Esq. is $663 79. When the supervisor deducts the commissions, and to which he was entitled by accounts rendered at the close of the last quarter, there will be no difference in our statements.

(*e*) Balance in the hands of Mr. Dexter, late supervisor, $376,47.5. In the hands of Mr. Peck, marshal, (who now discharges the supervisor's duties) $131 64.9.

(*f*) The commissioners appointed under the act of Congress of July 11, 1798, having made no returns of their valuations, &c. the assessment on this State is still suspended.

(*g*) The supervisor received the necessary forms and instructions from the Revenue office, and was long since apprised, by the Secretary of the Treasury, of the rate of assessment, but he has not rendered regular returns of his proceedings. Copies of my letters of the 31st January, 22d March, and 10th October, 1803, accompany this statement; and I am sorry to add, that the urgent solicitations which are therein contained, have produced no satisfactory result.

(*h*) In the hands of J. Chester, Esq. late supervisor, } as will appear by the annexed statements.
(*i*) In the hands of H. Miller, Esq. late supervisor, }

TREASURY DEPARTMENT, *Revenue Office, December* 12, 1803.

WM. MILLER, Jr., *Commissioner of the Revenue.*

A.

Statement exhibiting the balances due by Collectors of the Direct Tax, in the District of New Hampshire, on the 31st December, 1802.

By a summary statement rendered, it appears that the aggregate amount for which collectors were accountable on 31st December, 1802, was - - - - - - -	$2,880 84	
And by the supervisor's weekly returns, since, there has been paid over to him on account, -	1,529 43	
Leaving a balance for which the collectors are still accountable, amounting to - - -		$1,363 41

But the supervisor has rendered statements of payments to surveyors for preparing tax lists, amounting to $674 90, and of other contingencies, to a considerable amount, which have been discharged by drafts upon collectors. I have, therefore, considered the abovementioned balance as extinguished, or nearly so.

Statement exhibiting the balances due by Collectors and Inspectors on account of the Direct tax assessed on the District of Massachusetts, on the — of August, 1803.

NAMES.	No. of Division.	No. of the Collection District.	Balances in Cash.	
Josiah Harris, collector, -	1	2	$48 30	These balances will be absorbed by expenses which have been incurred in advertising lands.
E. Town, do. - -	-	13	10 40	
John Sewall, do. - -	-	15	69 98	
Theo. Capen, do. - -	-	16	396 46	For this balance, a warrant has been issued, and returned unsatisfied.
John Moody, do. - -	3	4	20 00	For a counterfeit bill of twenty dollars, for which the collector claims an allowance.
N. Bacheldor, do. - -	-	12	50 00	The collector retains this sum as an extra allowance.
	-		595 14	
John Frothingham, late inspector,		-	1,084 17	
Dollars,			1,689 31	

Statement of the balances due by Collectors of Direct Tax, in the District of Rhode Island, on the 30th September, 1803.

Names of Collectors.	No. of Collection District.	Uncollected.	Cash in the hands of Collectors.
John A. Collins,	1	$925 81	$49 52
John Allen,	2	208 33	
Thomas Potter, Jr.	3	-	4 56.1
Nicholas E. Durfee,	4	502 26	
Thomas Palmer,	5	-	05
John Remington,	6	-	1 88
Joseph Thurston,	13	119 57	
George James,	14	26 52.2	15
Francis Gardner,	15	127 17.8	
Henry Niles,	16	106 60.8	2 00
William H. Davis,	17	29 29.2	16
Peleg Rhodes,	18	128 97.6	
Daniel S. Dexter,	20	927 62	
John Rogers,	22	19 65	13
James Paine,	23	230 64.5	40
Duty Smith,	24	80 17.6	3 80
Christopher Smith,	25	171 26.6	
Nehemiah Knight, Jr.	26	14 54	
Thomas Wilbour,	27	264 14.4	16 50
Fleet Brown,	28	212 37.2	1 02
Vacant,	29	275 57	
		$4,370 52.9	$80 17.1

From the date of the preceding statement, there has been collected and paid into the hands of William Peck, marshal, executing the duties of supervisor, $131 64.9, viz: By Collector George James, $24 02.2; by Collector Joseph Thurston, $107 62.7, as appears by his weekly returns.

Copy of a letter from William Peck Esq., Marshal for the District of Rhode Island, to the Commissioner of the Revenue, dated

Providence, *26th November*, 1803.

In compliance with your directions, I now transmit a weekly return of the state of the direct tax. Since the papers, relating to this tax, were handed to me by the late supervisor, (by which I was enabled to known who were the collectors in the several districts, and from whom balances were due) I have either seen, in person, or written in the most pressing manner to the delinquents, that the arrearages must be collected and paid in without any further delay. From the most of them I have been assured, that the collection shall be completed as speedily as the law will enable them to effect the business. The time which has elapsed since any considerable collections have been made, together with a prevailing idea that the Southern States have paid but a small part of this tax, causes many very unpleasant reflections upon the persons who are, at present, engaged in completing the collection of this part of the revenue.

I, however, hope to be able to bring the business to a close, without any coercive measures, and by such a period as a business, so unpopular, can reasonably be expected.

I have the honor to be, sir, with great respect, your most obedient humble servant,

WILLIAM PECK, *Marshal.*

Statement of the balances due by Collectors of Direct Tax, in the District of Vermont, on the 31st of March, 1802.

Names of Collectors.	. of the Collection District.	Uncollected.	Cash in the hands of Collectors.
Jehiel Webb, Jr.	2	$147 43	$92 00
Thomas Leverett,	3	240 14	
William Mattocks,	12	448 23	48 22
Ozias Fuller;	9	127 24	
Edward Lamb,	13	424 29	
Samuel Blodget,	14	211 89	
Abijah Barnum,	15	697 20	260 00
Ephraim Holbert,	16	552 10	400 53
John Peck,	17	819 75	
Alpheus Hall,	18	50 83	
Haynes French,	19	154 24	33 54
Aaron Shephard,	20	221 06	
James Paddock,	21	419 31	
Abner Brush,	22	729 08	35 35
James Farnsworth,	23	231 45	
		$5,474 24	$869 64

From the date of the preceding statement, there has been collected and paid into the hands of the supervisor, $1,564 91, as appears by the weekly returns. But, as these returns do not distinguish the name of the person by whom payment was made, the amount to the credit of each collector cannot be ascertained at present.

Statement of the balances due by the Collectors of Direct Tax, in the District of New York, on the 30th June, 1803.

Names of Collectors.	No. of the collection district.	Uncollected.	Cash in the hands of collectors.
Benjamin Goldsmith,	2	$5 94	
Jesse Hulse,	3	5 76	
Eliphalet Chichester,	5	39	
Joseph Latting,	6	40 56	
James Hedenbergh,	7	52 30	
Jeremiah Johnson,	8		
Joseph Perine,	9	6 20	
John Manley,	10		
William Brown,	13	118 02	
Carlile Pollock,	15	663 39	
George Harsin,	11	800 11	
Frederick Weisenfels,	12	718 88	
Daniel Hitchcock,	14	76 22	
John P. Groshon,	16	427 20	
Elijah Ward,	17	33 58	
Robert Graham,	19	158 81	
Evert Hogenkamp,	21	1 82	
Samuel Moffat,	23	44 03	
Alexander Wood,	24	223 68	
John Monnel,	25	29 16	
James Dill,	26	25 99	
Ebenezer Geere,	27		
Lawrence Merkel,	29	465 95	
Aaron Camp,	35		
Gerret Cock,	36	490 92	
John P. Bortel,	38	822 91	
Arent Vosburgh,	39	328 81	
Nathan Halsey,	30	2 37	
Zeneas Barker,	40	188 02	
Harmanus A. Wendell,	41		
Joseph Carley,	42	1,425 72	
Mortimer Gage,	43	264 29	
W. D. Houghtailing,	44	14 97	
Reuben Hatch,	45	367 91	
Storm A. Becker,	46	34 58	
Jesse Shepherd,	47	34 00	
William Knickerbacker,	37	20	
Daniel Ketcham,	52	365 29	
Robert Mitchell,	53	26 69	
Jonathan Lynde,	57	10 51	
George Marsh,	58	5 80	
William Corbin,	59	77 65	
Abraham Wells,	60	4 85	
Abraham Conyne,	61	72 27	
James Smyth,	63	144 87	
Cornelius C. Beckman,	64	184 19	
Peter Young,	65	127 68	
Robert McFarlain,	66	182 36	
John Fluskey,	67	24 29	
Eber Hyde,	68	19 93	
Abram Camp,	69	16 20	
Stephen Cromwell,	62	53 91	
Moses Wright,	73	53 70	
James C. Chappel,	77	226 31	
John York,	83	285 27	
William Hatch,	84	109 48	
Ricketson Burlingame,	85	54 49	
Billa Whitney,	88	324 56	
No Collector,	92	10 50	
Joel Roberts,	95	1 50	
No Collector,	96	7 00	
Isaac Baldwin,	100	115 12	
		$10,377 11	

By the supervisor's letter of the 2d instant, it appears that

$2,803 32 of the preceding balances is due from collectors appointed for the city of New York.
5,299 41 from collectors against whom warrants of distress have been issued.
1,605 63 from collectors, who owe small balances, arising from taxes on slaves, and inaccuracies in their lists.
130 00 from collector Beckman, } Lost through post offices.
215 00 from collector Chappel, }
323 75 from N. Fish, late supervisor, for moneys received of collectors, which were omitted in his accounts.

$10,377 11

The supervisor remarks "that the amount due from the city of New York would have been collected by the sale of the property on which the tax remained unpaid, before this time, had not the late unhappy situation of the city, from sickness, prevented that measure; the sales are, however, to take place in all this month, and that very little of the item of $1,605 63, will ever be collected.

Statement exhibiting the balances due by Collectors of Direct Tax, in the district of Pennsylvania, on the 31st of March, 1803.

NAMES OF COLLECTORS.	No. of the collection district.	Uncollected.	Cash in the hands of Collectors.
James Ash,*	1	$1,843 57½	
Jacob Horn,	2	673 50.5	1,262 22.3
James Swain,	3	2,972 08.2	187 19.5
Cadwallader Griffith,	4	1,770 60	852 84.1
Jesse Morris,	5	150 77	1,232 07.5
James Chapman,	6	609 87	504 41.1
Daniel St. Clair,	7	1,876 69	206 18.1
Jacob Bower,	8	69 25.4	1,128 95.8
Philip Kreemer,	31	83 31	
Stephen Balliet,	9	1,930 81	28 84.4
John Buyers, Junior,	10	604 84.5	85 76.5
Benjamin Perry,	11	191 70.5	23 87.5
Matthew Wilson,	12	672 26.5	39 25
Edward Horne,	13	261 65	143 45.3
Joshua Gibbons and Jacob Humphreys,	14	13 61	81 76
John Graff,	16	248 50	
David Montgomery,	17	566 75	156 13.1
George Buehler,	18	130 27.5	2,374 50
Thomas Crabb and William Crabb,	32	320 55.1	107 28.7
John Edie,	19	818 90.9	
William McClelland,	20	188 35	145 88.6
Henry Postlethwaite,	21	1,978 13.7	
John Holliday,	22	21 36.7	15 50
James Chriswell and George Wilson,	23	1,174 77.4	
John Cadwallader,	24	467 25.1	196 24
Robert Johnson,	25	337 12	91 15.1
James Brice,	26	42 33	8 35
Benjamin Wells,	27	77 90	
John Wells,	28	329 74	703 30.6
John Webster,	29	594 86.4	
Samuel Hyde and James Brice,	30	408 94.8	26 39.6
		$21,430 30.5	$9,601 58

From the date of the preceding statement, there has been collected and paid into the hands of the supervisor, $4,480 10, as appears by the weekly returns; but, as these returns do not distinguish the name of the person by whom payment was made, the amount to the credit of each collector cannot be ascertained at present.

* When General Muhlenberg was appointed to the supervisor's office, the proceedings of Mr. Ash were suspended under an expectation that Mr. Coxe, who succeeded him in the office of collector of the internal duties, would have undertaken to collect the balance of the direct tax. Mr. Ash, accordingly, exhibited his list of what was outstanding, and was ready for settlement; but the difficulty of collecting a number of fragments, by compulsory process, upon the small commission which the law allowed, prevented the accession of Mr. Coxe to the arrangement which the supervisor had contemplated. Mr. Ash has since been urged to resume his functions, but I do not know with what success; however, from a notification which has appeared from the supervisor's office, in the Philadelphia papers, I conclude that Mr. Ash has consented to the winding up of the business.

Statement exhibiting the balances due by Collectors of Direct Tax, in the district of Maryland, on the 30th of June, 1803.

NAMES OF COLLECTORS.	No. of the collection district.	Uncollected.	Cash in the hands of collectors.
Joseph Ford,	1	$490 09	
Samuel Hanson, of W.	2	1,118 13	
Ben. H. Mackall,	3	56 57	
Thomas Harwood, of B.	4	1,025 53	
George Magruder,	5	1,295 18	
William Alexander,	6	3 49	
Isaac Dickson,	7	1,488 01	
John K. Smith,	8	2,377 60	
Thomas Jeffery,	9	305 99	
George Magruder,	5	1,657 88	
George Price,	10	12 29	
John Ritchie,	11	228 70	
David Lynn,	12	231 48	
John D. Thompson,	14	1,145 66	
James Arthur,	15	262 36	
John Browne, Jun.	16	730 48	
John Bennett,	17	677 89	
Evans Willing,	19	1,209 67	
John Green,	20	25 16	
		$14,342 16	

From the date of the preceding statement, there has been collected and paid into the hands of the supervisor, $176 54, as appears by the weekly returns; but, as these returns do not distinguish the name of the person by whom payment was made, the amount to the credit of each collector cannot be ascertained at present.

Statement exhibiting the balances due by Collectors of Direct Tax, in the district of Virginia, on the 30th of September, 1803.

NAMES OF COLLECTORS.	No. of survey.	No. of the collection district.	Uncollected.	Cash in the hands of collectors.
Robert G. Payne,	3	7	$5 03	
William McCraw,	"	10	93 10	
John Street,	"	12	12 28	
Thomas Clarke,	"	14	88 60	
Allen Townes,	"	15	116 45	
John Bull,	4	1	3 95	
William H. Smith,	"	5	2 30	
Edward Worsham,	"	13	29 99	
Edmund Graves,	1	4	33 04	
James Finney,	"	9	18 32	
Mordecai Cook,	"	11	18 28	
Thomas Carter,	"	16	3 89	
John Withers, Jun.	2	5	1 51	
Thomas Bell,	"	8	24 08	
Samuel Ball,	5	6	3,237 49	
Elias Stilwell,	"	7	630 58	
William Naylor,	"	8	61 80	
George Stricker,	"	11	178 12	
Alexander Hawthorn,	"	12	713 24	
John Alexander,	6	1	6 10	
David Rowland,	"	2	10 05	
Robert Steele,	"	3	25 04	
Hugh Mac Gavock,	"	5	4 51	
John Fulkerson,	"	6	47	
Samuel Ewing,	"	7	250 33	
George Pitzer,	"	8	380 90	
Jehab Graham,	"	9	3 85	
			$5,953 30	

Since the date of the preceding statement, there has been collected and paid into the hands of the supervisor $312 68, as appears by the weekly returns; but, as these returns do not distinguish the name of the person by whom payment was made, the amount to the credit of each collector cannot be ascertained at present.

On the 22d September, 1803, the supervisor rendered an abstract of tax due on houses and lands remaining unsold, agreeably to his notification of 2d June, 1802, as extracted from the returns of the collectors on the lists sent out authorizing sales in December, 1802, and January, 1803; the amount is $5,545 23.

Statement of the balances due by the Collectors of Direct Tax, in the district of Kentucky, on the 31st of March, 1801.

NAMES OF COLLECTORS.	No. of collection district.	Uncollected.	Cash in the hands of Collectors.
George Mansell,	1 & 2	$6,098 47.7	$262 22.6
	3	4,284 86.9	
John Harbison,	4	2,254 14.4	168 31.2
Joseph Ballinger,	5	2,428 60.3	564 77.5
Isaac Holeman,	6	1,331 93.7	155 07.8
John Crow,	7	1,717 88.2	
William Hubbel,	8	1,808 31.8	19 11.2
James Macconnel,	9	3,184 05.3	334 13.1
Peter Machir,	10	3,891 10.5	299 25
Willis Morgan,	11	2,081 97.4	
Thomas L. Patterson,	12	2,291 99.5	87 19
		$31,373 35.8	$1,890 07.5

From the date of the preceding statement, there has been collected and paid into the hands of the supervisor, $11,862 05, as appears by the weekly returns; but as these returns do not distinguish the name of the person by whom payment was made, the amount to the credit of each collector cannot be ascertained at present.

Extract of a letter from the Supervisor of the district of Kentucky, to the Commissioner of the Revenue, dated March 11th, 1803.

"In a few days I will give you a statement of the sales of lands where the direct tax has not been paid. At present, appearances are rather unpromising; a great proportion of the lands will not sell. I have instructed the collectors to adjourn the sales for a few days, whenever they find the sales dull, by which means, I am in hopes, in the course of the Spring, to be able to dispose of a great proportion of the lands in this State, on which the tax has not been paid."

The statement referred to by the supervisor has not made its appearance.

Statement exhibiting the balances due by the Collectors &c. of the Direct Tax, in the district of Tennessee, on the 16th of November, 1802.

By the supervisor's account current, there was uncollected, and in the hands of the Marshal of East Tennessee, on the 16th November, 1802, a balance, amounting to - - - - - $774 04
And by the supervisor's weekly returns since, there has peen paid over to him on account, - 433 82

Leaving a balance, for which the collectors are still accountable, of - - - $340 22

The collectors are, however, entitled to a credit for several abatements, for inaccuracies, &c. in their lists, so that it is probable no part of this balance will be recovered.

Statement exhibiting the balances due by Collectors of Direct Tax, in the District of North Carolina, on the 30th September, 1803.

NAMES OF COLLECTORS.	No. of Collection District.	Uncollected.	Cash in the hands of Collectors.
John Strother,	1	$1,093 11	
Lewis Hunter,	2	2,821 26	
Daniel McKisick,	3	3,993 10	
George Walton,	4	864 78	
	5		
James P. Walker,	6	271 43	
Christian Lash,	7	469 66	
Samuel Hunter,	8	1,197 22	
Hance McCain,	9	1,109 52	
John Beard,	10	2,938 64	
Samuel King,	11	248 45	
Joseph McK. Alexander,	12	70 89	
David Reese,	13	2,163 89	
John Christian,	14	392 73	
Joseph Picket,	15	2,642 17	
James Stewart,	16	48 66	
John Storm,	17	211 88	
Duncan McRae,	18	199 40	
Malcolm Gilchrist,	19	724 12	
John Barfield,	20	1,397 87	
William Robeson,	21	45 34	
John Conyers,	22	75 08	
Hanson Kelly,	23	931 09	
William French,	24	1,092 55	
Joseph Dickson,	25	405 84	
Frederick Foscue,	26	35 99	
James Taylor,	27	1,124 55	
Robert Hunt,	28	4,309 67	
Seth Hovey,	29	1,421 13	
Josiah Lawrence,	30	200 93	
Benajah White,	31	767 46	
Benjamin Evans,	32	103 19	
James Rhodes,	33	80 97	
Hugh Dickson,	34	1,048 67	
Louis Leroy,	35	1,833 68	
Barnaby Burrow,	36	484 06	
William Scurlock,	37	1,966 23	
Henry Jones,'	38	1,205 76	
Joseph Greer,	39	804 59	
Henry E. Williamson,	40	115 87	
John Clixby,	41	541 06	
Maurice Smith,	42	129 43	
Charles Marshall,	43	71 42	
William Green,	44	682 51	
Lewis Wells,	45	8 45	
John H. Hall,	46	42 06	
Henry Hunter,	47	1,583 39	
Daniel Backsdale,	48	469 45	
William B. Lockhart,	49	612 36	
Hardy Murfree,	50	1,843 92	
David Turner,	51	1,937 50	
Levi Blount,	52	356 67	
Edmund Norcum,	53	446 76	
Thomas Marshall,	54	387 26	
Demsey Sawyer,	55	2,207 20	
William Bruer,	56	1,762 90	
James Wood,	57	135 99	
	58		
		$54,129 76	

A Statement of balances which appear in the hands of the Supervisors of the Revenue.

In what State.	Names of the Supervisors.		Amount.
New Hampshire,	Nathaniel Rogers,		$1,963 09
Massachusetts,	Jonathan Jackson,		856 47
Rhode Island,	John S. Dexter, late supervisor,	$376 47.5	508 12
	William Peck, marshal,	131 64.9	
Connecticut,	John Chester, late supervisor,*		413 75.8
Vermont,	Nathaniel Brush,†		5,761 18
Pennsylvania,	Henry Miller, late supervisor,*		2,180 38
Maryland,	John Kilty,		1,512 81
Virginia,	Edward Carrington,†		307 62
Kentucky,	James Morrison,		8,424 37
Tennessee,	John Overton,		362 13
North Carolina,	William Polk,		3,203 58
			$25,493 50.8

*The late supervisors of Connecticut and Pennsylvania have not been notified, by the Comptroller, of the adjustment of their direct tax accounts.

†The difference between these sums, and the balance in the supervisor's last weekly returns, is accounted for, in the notes which are annexed to the general statement.

Copies of letters to the Supervisor of Georgia, referred to in the general statement G.

TREASURY DEPARTMETN, *Revenue Office, January* 31, 1803.

SIR:

By your letter of the 29th ult. it appears that collectors of the direct tax were still wanting in two counties, viz. Bullock and Bryan. As the collection was progressing in 18 districts, and likely to proceed in four more by the 1st of February, I hope that I shall very soon be favored with a return of your receipts, conformably to my instructions. As more than 15 months have expired since you were notified by the Secretary of the Treasury of the rate of assessment, &c. and authorized to proceed in the business, he is surprised that so little appears to have been done.

By referring to the 19th section of the act which imposes a direct tax, you will find that collectors are liable to a forfeiture of all their commissions on sums which are not accounted for and paid over with promptitude. If other means of ensuring punctuality do not succeed, you must inevitably resort to this provision, and put the bonds of collectors in suit, without loss of time. I, however, flatter myself that I shall not have occasion to complain of unreasonable delays, on any future occasion.

I am, respectfully, your obedient servant,

WILLIAM MILLER, *Commissioner of the Revenue.*

JOHN MATHEWS, Esq.

TREASURY DEPARTMENT, *Revenue Office, March* 22, 1803.

SIR:

I am looking with great impatience for the arrival of regular weekly returns of your receipts and payments on account of the direct tax, for the information of the Secretary of the Treasury. It is indispensably necessary that this document should not be neglected; the irregularity of the subordinate officers cannot affect your conduct in this respect; I, therefore, hope that some other apology will be given, if the present requisition is not immediately complied with.

I am, respectfully, sir, your obedient servant,

WILLIAM MILLER, *Commissioner of the Revenue.*

JOHN MATHEWS, Esq.

TREASURY DEPARTMENT, *Revenue Office, October* 10, 1803.

SIR:

The Secretary of the Treasury is desirous of laying before Congress, at an early period of the approaching session, an exact account of the internal duties and taxes which remain outstanding; I have, therefore, to request that you will immediately make up and forward the remainder of your accounts, in order that the situation of your district may be ascertained. If you are not fully prepared to render a statement to the 30th September, 1803, or your final statement, I wish the balances on the 30th June, 1803, or at the expiration of any of the preceding quarters, to be correctly stated, noting thereupon all subsequent receipts and payments.

I am, respectfully, your most obedient servant,

WILLIAM MILLER, *Commissioner of the Revenue.*

JOHN MATHEWS, Esq.

8th Congress.] No. 210. [1st Session.

DRAWBACK.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, DECEMBER 20, 1803.

Mr. Samuel L. Mitchill made the following report:

The Committee of Commerce and Manufactures report such facts as have occurred to them, on a resolve of the House, of the 9th of November, directing them to report, by bill or otherwise, whether a drawback of duties ought not to be allowed on sugar refined in the United States, and exported to foreign ports or places, together with their opinion on the same.

By "An act laying certain duties on snuff and refined sugar," a duty was laid and collected of two cents the pound, on sugar refined within the United States. By the fourteenth section of the same act this duty was allowed to be drawback on exportation, together with three cents the pound on account of the duties paid upon the importation of crude sugar. At the time of making this regulation, the duty on crude sugar was one cent and one half the pound. Upon the calculation that two pounds of crude sugar were required to make one pound of refined sugar, three cents of drawback were allowed on exporting the refined article, and to this were added the two cents paid for the excise: the sum of the duty and the excise, when added together, making the five cents of drawback at that time.

By the statute of March the third, one thousand seven hundred and ninety-seven, an additional duty of half a cent the pound was levied on brown sugar imported from foreign places; and by the fifth section of that act, there was allowed an additional drawback of one cent the pound on exported refined sugar, of domestic manufacture; observing the same rate of calculating two pounds of crude sugar for one of refined.

On the thirteenth day of May, one thousand eight hundred, Congress imposed a further duty of half a cent the pound on imported brown sugar, and increased the drawback, in consequence thereof, to one cent the pound on the exportation of domestic refined sugar.

The whole amount of drawback, amounting thus to seven cents the pound, on the exportation of sugar refined in the United States, was done away by the statute repealing the internal taxes.

The committee find further, notwithstanding the repeal of these statutes, and of their parts, which relate to the duties, excises, and drawbacks, provided for crude and refined sugars, that the refining of sugar at home is not wholly unprotected. It is known that sugar candy or crystallized sugar could be imported from Asia, not only so cheap as to vie with West India brown, but even to be substituted, in many cases, for refined sugars in the markets of the United States. The merchants who could have brought great quantities of this elegant form of sugar, were interrupted in their trade in this article, by the imposition in the statute of March 3, 1797, of the excessive duty of nine cents the pound, and by the statute of May 13th, 1800, an additional duty of two cents and one half per pound, making together eleven cents and one half the pound, and of course the almost entire prohibition of the importation. Thus, to protect the domestic refiners of sugar, the merchants who trade to the East Indies are prohibited from bringing sugar candy to the United States, and the citizens at home from consuming it, but at the enormous price paid for it, as a dainty, a medicine, or a rarity.

Sugar candy being thus excluded our market, and, of course, from competition, Congress made another provision for encouraging the domestic sugar refinery. They imposed, by the several acts of August 10, 1790, of June 7, 1794, and of January 29, 1795, various duties, amounting to nine cents, on the importation of foreign refined loaf sugar, and six and one half cents on all other refined sugar. They refused, by the statute of June 5th, 1794, a drawback on the exportation of imported loaf and lump sugars of foreign refinery; they forbade the importation of it altogether in vessels of less burthen than one hundred and twenty tons; and they, even then, prohibited the admission of it in parcels of smaller quantities than six hundred pounds. This amounts almost to the prohibition of foreign refined sugar; as a proof of which, it may be observed that, from one thousand seven hundred and ninety, to one thousand seven hundred and ninety-two, the quantity of imported loaf sugar, consumed in the United States, was two hundred and eight thousand five hundred and forty pounds; from one thousand seven hundred and ninety-three, to one thousand seven hundred and ninety-eight, it was forty-one thousand three hundred and thirty-seven pounds. In one thousand seven hundred and ninety-nine, and one thousand eight hundred, it was eleven thousand seven hundred and eleven pounds, which, at the rate of nine cents per pound, produced, in the first period, eighteen thousand seven hundred and sixty-nine dollars of revenue: in the second period only three thousand seven hundred and twenty dollars: and in the last, but one thousand and fifty-four dollars. From October the first, one thousand eight hundred, to the thirtieth of September, one thousand eight hundred and one, there were only sixteen thousand six hundred and twenty-eight pounds of loaf sugar imported; of which, twelve thousand seven hundred and fifteen pounds were in American, and three thousand nine hundred and thirteen pounds in foreign vessels.

Under this loss of revenue from the existing regulations concerning sugar, it is believed, by the persons engaged in the refining business, that, in the infantine state of this manufacture, it stands in need of greater encouragement.

It will be remembered that, already, sugar candy and loaf sugar, from abroad, are loaded with such heavy duties that their prohibition operates as a bounty on the domestic manufacture. It will be recollected, too, that the duties on the refined sugar consumed at home, are paid by the consumer; and that, to protect the refiners of sugar in the United States, Government have adopted measures that have considerably lessened the revenue on that article; and by removing foreign competition, enhanced the price to the domestic consumer.

Still it is inquired whether the drawback ought not to be allowed on the exportation of refined sugars of our own manufacture?

There are two difficulties attending this, arising from the acquisition of Louisiana.

The first is, that already four thousand and five hundred casks of sugar, weighing half a ton each, estimated to be worth three hundred and two thousand and four hundred dollars, are prepared and exported annually from New Orleans, and its vicinity. By annexing this territory to the United States, this quantity of sugar, or a ratable proportion of it, will come into the States, and probably be refined. It would be unreasonable to pay a drawback upon sugar which had never paid a duty. Under an improved cultivation, the country lying between the river Iberville and the city of New Orleans may be made additionally productive of sugar cane; it is supposed that a tract of ninety miles in length, and three quarters of a mile in breadth, on both sides of the Mississippi, will be turned into sugar plantations, and yield, annually, twenty-five thousand hogsheads of sugar, and twelve thousand puncheons of rum. This quantity, thrown into our market, may be contemplated as good stock for the refiners to work upon.

The second difficulty is, that a refinery of sugar has been, for some time, established at New Orleans, which is said to produce two hundred thousand pounds of loaf sugar annually. This branch of manufacture may be expected to increase there, as the quantity of sugar increases, and as capitalists and men of enterprise go into the business. By performing the operation of refining near the place where the sugar is raised, much of the expense of transportation will be saved, by carrying the wrought rather than the raw article to a distant or a foreign market. And to accomplish the object, which the refiners in the United States have in view, it would be necessary to prohibit the importation of refined sugar from Louisiana; and to avoid paying the amount of a drawback upon sugars that have never paid duties, it will be necessary for the economy of Government, and the security of the treasury, to distinguish those of Louisiana from others of foreign production.

It would appear, from this examination of facts, that sugar refining has been more favored by Government than, perhaps, any branch of domestic manufacture. The diminution of 17,735 dollars in the revenue, heretofore derived from imported loaf sugar, indicates the amount of a virtual bounty annually paid to encourage the business.

It may be questioned whether a drawback ought to be allowed on the exportation of domestic refined sugar, unless the duties were lessened on the importation of sugar candy and foreign refined sugar. While the prohibitory duties exist on the latter articles, the demand for Fredish [United States] refined sugar, in foreign markets, may raise the price of the article, so as sensibly to affect the consumer of refined sugar at home.

This rise of the price of refined sugar at home and abroad, will, of course, raise the price of brown or crude sugar in our home market; and by the competition between the refiners and the housekeepers, muscovado sugar itself must be paid for at a dearer rate by the citizens, at large, who consume it. Thus the trade will be in danger of being engrossed by the refiners, who, without paying any revenue to Government, raise the price of loaf, lump, and brown sugar, to the consumer.

A good reason does not occur to the committee, wherefore both the treasury of the nation, and the pockets of the individual citizens, should be subjected to greater payments than at present, for promoting the refinery of sugar; and particularly, as the extension of the laws of the United States to Louisiana, presents this subject in an aspect different from any in which it has been viewed before.

The plain principle on which drawbacks are allowed, is that the *identical* article imported, shall be exported according to law. If they are granted upon articles that have undergone a remarkable chemical or mechanical alteration, then they ought to be allowed on all exported cordage formed from imported hemp, on exported rum distilled from imported molasses, and on garments made at the slop shops, and otherwise from imported cloth, and afterwards carried abroad.

In the case of sugar, the committee is inclined to think, that the operation of refining has already been patronised to as great an extent by Government as is consistent with political economy and public good; and under that conviction, they submit to the House their opinion—

That it would be improper, at this time, and under existing laws and regulations, to allow a drawback upon the exportation of domestic refined sugar.

8th CONGRESS.] No. 211. [1st SESSION.

MINT.

COMMUNICATED TO CONGRESS, JANUARY 13, 1804.

To the Senate and House of Representatives of the United States:

The Director of the Mint having made to me his report of the transactions of the mint, for the year 1803, I now lay the same before you, for your information.

TH: JEFFERSON.

January 13, 1804.

MINT OF THE UNITED STATES, *Philadelphia, January 6th*, 1804.

The Director of the Mint of the United States, on the commencement of the new year, respectfully makes the following report of the issues of the mint, from the 1st January, 1803, to the 31st December of the same year.

Notwithstanding the dull prospect at the beginning of the year, coinage, of every kind, amounts, in the whole, to the sum of three hundred and seventy thousand six hundred and ninety-eight dollars and fifty-three cents, as will appear, in detail, by the schedule No. 1, hereunto annexed.

The current expenses of the mint have been reduced to the sum of seventeen thousand seven hundred and five dollars and ninety-five cents, as will appear from schedule No. 2; and the profit on the copper coinage has amounted to five thousand and ninety-five dollars and forty-eight cents, as appears by schedule No. 3.

It appears to be the duty of the Director, respectfully to remind the President, that, in case the loan office in this city should be abolished by law, provision must be made for a commissioner to attend the inspection and assaying the reserved pieces during the past year, on the second Monday in February next, in the room of the Commissioner of Loans, if he should be removed.

All which is respectfully submitted to the President, by his very obedient and very humble servant,

ELIAS BOUDINOT, *Director of the Mint.*

To the PRESIDENT *of the United States.*

An abstract of the Coins struck at the Mint of the United States, from 1st January to 31st December, 1803.

GOLD COINS.

	Eagles.	Half Eagles.	Quar. Eagles.	Dollars. Cts.	Totals.
Quarter ending in March, - -	-	-	423	1,057 50	
Do. June, - - -	-	20,091	-	100,455 00	
Do. September, - -	4,816	7,511	-	85,715 00	
Do. December, - -	4,163	5,904	-	71,150 00	
	8,979	33,506	423		
Total amount of Gold Coins, - -					258,377 50

ABSTRACT—Continued.

SILVER COINS.

	Dollars.	Half Dollars.	Dimes.	Half Dimes.	Dollars.	
Quarter ending in March, -	37,677	-	31,380	34,120	42,521	
Do. June, -	16,167	-	-	-	16,167	
Do. September,	-	31,715	1,660	3,730	16,210	
Do. December,	12,220	-	-	-	12,220	
	66,064	31,715	33,040	37,850	87,118	
Total amount of Silver Coins, - -						87,118 00

COPPER COINS.

	Cents.	Half Cents.	Dolls. Cts.	
Quarter ending in March, - - - - -	882,200	-	8,822 00	
Do. June, - - - - - -	1,843,800	-	10,438 00	
Do. September, - - - - -	281,353	5,900	2,843 03	
Do. December, - - - - -	264,000	92,000	3,100 00	
	2,471,353	97,900		
Total amount of Copper Coins, - -				25,203 03
Amount of coins struck at the mint, in 1803,				$370,698 53

MINT OF THE UNITED STATES, TREASURER'S OFFICE, PHILADELPHIA, 31*st December*, 1803.

BENJAMIN RUSH.

An Abstract of the Expenditures of the Mint of the United States, from 1*st January to* 31*st December*, 1803.

	Salaries.	Wages.	Incidental.	Totals.
Quarter ending March, 1803, ...	$2,650	$1,424 97	$380 77	$4,455 74
June, ...	2,650	1,408 11	505 74	4,563 85
September, ...	2,650	1,327 84	422 40	4,400 24
December, ...	2,660	1,032 41	603 71	4,286 12
Dollars,	10,600	5,193 33	1,912 62	
Amount, .				$17,705 95

MINT OF THE UNITED STATES,
Treasurer's Office, Philadelphia, 31*st December*, 1803.

BENJAMIN RUSH.

A Statement of the gain on Copper coined at the Mint of the United States, from the 1st January to the 31st December, 1803.

1802.					
Dec'r. 31,	-	5,298 75	A unt remaining in hands of the chief coiner, as per abstract rendered, on which there was a profit of -	1,102 96	
1803.					
Feb'y. 22,	-	-	Deduct, returned by him in the spoiled planchettes, 27 70		
			Allowed to him for difference of weight, - - 109 05 on copper deliver'd him	136 75	
		136 75	- - - - - - - -		966 21
	5,162 00				
" 23,	-	17,132 50	Amount of invoice of copper entered 31st December, 1802, and delivered to chief coiner this day, on which there was a profit of - - - - -	3,746 34	
Aug't. 8,	-	-	Deduct, returned by him in spoiled planchettes, - - 34 66		
			Allowed to him for difference of weight, - - 186 31 [since 23d Feb'y. on copper delivered		
		220 97	- - - - - - - -	220 97	
	16,911 53				3,525 37
" 8,	29 50	-	Halt cents received from the chief coiner, made from the spoiled planchettes, - - - - -	-	29 50
Nov. 7,	-	14,050 83	Amount of invoice of copper delivered to chief coiner this day, on which there is a profit of - - -	2,603 50	
Dec'r. 31,	-	10,950 93	Deduct so much yet remaining in hands of chief coiner, uncoined, which will take a proportion of above profit, -	2,029 10	
	3,100 00				574 40
	25,203 03	-	Amount of copper coined in 1803. Amount of profit in coining said sum,	-	$5,095 48

MINT OF THE UNITED STATES,
Treasurer's Office, Philadelphia, 31st December, 1803.

BENJAMIN RUSH.

8th CONGRESS.] No. 212. [1st SESSION.

REMISSION OF DUTIES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 23, 1804.

Report of the Committee of Commerce and Manufactures, on the the petition of Samuel Corp, referred on the 13th January.

The petitioner, in August, 1799, was consignee of the ship Chesapeake, bound from London to New York, with a cargo of European goods, destined for the New Orleans market. It was his intention to have made an entry thereof, for exportation accordingly, at the custom house in New York, to avoid the payment of the impost there, and avail himself of the exemption therefrom, which the law of his country permitted.

When the petitioner went to the custom house, after the arrival of the ship, it was still his intention not to land any part of the cargo in the United States; and the captain had also made a declaration upon his manifest, of an intention to export. These precautions having been duly and openly made, the petitioner hoped his merchandise would have been exempted from duties.

The ship, however, on her passage to New York, had been visited by a revenue officer of New London, who had demanded of the captain a copy of his manifest. This had been given to the officer; but the captain did not express thereon, that the cargo was intended for exportation.

By reason of this variance in the copy of the manifest, the collector of the port of New York obliged the petitioner to give bonds for the duties on the cargo. These bonds, it was then conceived, would be of little inconvenience to him, as he could be relieved from the duties by afterwards exporting the merchandise: the collector only retaining for the United States, the customary drawback on the debentures.

Believing now that the business was in a safe and proper train, the petitioner did not think it necessary to make an application to the Secretary of the Treasury for relief. But, with the exception of a few casks of shot, which he took out of the ship, he exported the whole cargo, without unlading it, directly to New Orleans. There, duties were paid on it to the Spanish Government, and no part appears to have been relanded in the United States.

Afterwards, on applying for payment of the three debentures, which had been issued to him by the collector, he could obtain payment for no more than one. The payment of the other two has been refused, under the act of March, 1799, prohibiting the allowance of debentures for drawback on merchandise exported to foreign dominions contiguous to the United States, as Louisiana then was.

The relief solicited by the petitioner is for the amount of the two remaining debentures, which he now holds.

It appears to the committee that the ship sailed from Europe in January, 1799. At that time the collection law of 1790 was in force. That statute did *not* require that the declaration to export should be stated by the captain, on the manifest *first* exhibited. The captain therefore acted according to the law of his country, at the time he sailed; and he could not be presumed to know what alterations had been made during his absence.

The whole series of the transactions appears to have been fair and candid, on the part of the petitioner. He has shewn the utmost respect and obedience to the laws. The collector and naval officer entertain no doubts of his original intention to export the merchandise in question; and if, as the committee suppose, the petitioner ought to have been originally excused from entering his merchandise, and giving bonds for duties on the same, then he clearly is entitled to a reimbursement of the money, which he has been obliged to pay in satisfaction of those bonds. It is, therefore, the opinion of the committee,

That the request of the petitioner is reasonable, and that he ought to be relieved.

8th Congress.] No. 213. [1st Session.

ADDITIONAL DUTIES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 24, 1804.

The Secretary of the Treasury, in obedience to the resolution of the House of Representatives, of the 21st of February, 1803, respectfully reports:

That the articles in the annexed statement are susceptible of being taxed in proportion to quantity instead of value.

That the great variations in prices, arising from the various places where the articles are purchased, from fluctuations at the same places, and from the different modes of purchasing, render it difficult to state with precision, in conformity with the resolution, what specific duty, instead of that now laid, would neither increase nor diminish the revenue; but that, from the best materials which have been obtained, the duties, which, in the annexed table, are stated as equal to those now laid, appear equivalent to the present duties, ad valorem, computed on the highest market value.

And that the alterations in the rate of duty, which will be found in the last column of the statement, have been suggested by some of the collectors.

Although not embraced by the resolution of the House, it is respectfully suggested that a small difference in the rate of duties respectively laid on the importation of the several manufactures of hemp and flax, cotton, silk, wool, paper, leather, and hardware, for the purpose of ascertaining, with precision, the amount consumed in the United States, of each class, would, hereafter, enable the Legislature, without risk to the revenue, to introduce, from time to time, such modifications as might appear most favorable to the agricultural and manufacturing interests of the country.

All which is respectfully submitted.

ALBERT GALLATIN.

Treasury Department, 23*d January*, 1804.

Statement of articles, on the importation of which new specific duties may be laid.

ARTICLES.	QUANTITY.	Specific duty equal to duty now paid.	Alterations in specific duty proposed by several collectors.
		Dolls. Cts.	Dolls. Cts.
FISH.			
Cod, dried, - -	Cwt.	37½	1 00
Salmon, pickled, -	Barrel.	75	
Mackerel. do. - -	"	45	75
Shad, do. - -	"	37½	
Herring, do. - -	"	28	50
FRUIT.			
Almonds, soft shelled,	lb.	02½	
" hard do. -	"	02	
Currants, - - -	"	02	
Prunes and plums, -	"	02	02
Figs, - - - -	"	01½	
Raisins, muscadel, -	"	01½	
Do. in boxes and jars,	"	01½	
Do. in casks, - -	"	01	1½
Pine apples, - -	100	60	1 00
Cocoa nuts, - -	"	60	
Lemons, - - -	"	18	50
Oranges, - - -	"	18	
Limes, - - -	"	08	20
GLASS.			
Black quart bottles, -	Groce.	60	75
Window, English, -			
Not above 8 by 10, -	"	1 60	1 75
" 10 by 12, -	"	1 75	
Above, - - -	"	2 25	
Window, German, -			
Not above 8 by 10, -	"	1 00	
" 10 by 12, -	"	1 20	1 25
Above, - - -	"	1 50	
GUNPOWDER.			
First quality, - -	Cwt.	3 25	3 00
Second do. - -	"	2 75	
IRON.			
Old, - - - -	"	25	25
Bar, - - - -	"	60	75
Hoop and slit, - -	"	90	1 00
Sheet, - - -	"	1 20	1 25
PAINTS.			
White lead in oil, -	"	2 00	2 00
Do. dry, -	"	1 90	
Red lead in oil, - -	"	1 50	1 50
Do. dry, -	"	1 35	
Yellow ochre in oil, -	"	1 50	
Do. dry, -	"	60	1 00
Spanish brown in oil, -	"	80	
Spanish brown, dry, -	Cwt.	20	50
PEWTER.			
Plates and dishes, -	lb.	03½	05
Quick silver, - -	"	05½	10
SPICES.			
Cassia, - - -	"	03	06
Cinnamon, - - -	"	20	20
Cloves, - - -	"	20	20
Mace, - - -	"	1 25	1 25
Nutmegs, - - -	"	50	50
Tallow, - - -	"	01	01½
NANKEENS.			
Short, - - -	piece.	09	10
Long, - - -	"	14	15
Blue, - - - -	"	15	
Russia sheeting, - -	"	2 00	2 00
Do. duck, - -	"	1 80	
Ravens do. - -	"	1 20	1 50
UMBRELLAS.			
Silk, East India, -	"	35	50
Do. other, - - -	"	50	75
Cotton, - - -	"	25	30
NAILS. (*a.*)			
From 3*d.* to 8*d.* - -	lb.	02	3
Under 3*d.* - - -	"	02	15 per cent. ad valorem.
Segars, (*b.*) - -	thou'd.	30	2 00
Seines, (*c.*) - -	lb.	unascerta'd.	04
SHOES. (*d.*)			
Kid and morocco, -	Pair.	15	25
WINE. (*e.*)			
Sicily, - - - -	Gallon.	23	30
Saddles and saddlery, (*f.*) - - - -	"	12½ per cent.	15 per cent. ad valorem.

(*a.*) Spikes and nails now pay a duty of 2*d.* per pound, which is, therefore, much lower, in proportion to the value on nails of a small, than on those of a large, size: the alteration proposed in the last column would equalize the duty.

(*b.*) Segars now pay, under the name of tobacco, a duty of 6*d.* per pound, which is less than 5 per cent. on the value.

(*c.*) Seines now pay an ad valorem duty of 12½ per cent.; twine pays 4 dollars per cwt.; it is proposed to lay a similar duty on seines.

(*d.*) Kid and morocco shoes now pay the same duty as leather shoes, viz: 15 cents per pair; it is proposed to lay on them a duty equal to that laid on silk shoes, viz: 25 cents a pair.

(*e.*) Sicily wine being non-enumerated, now pays 23 cents per gallon; it is proposed to lay on it a duty of 30 cents, as on Lisbon wine, to which it is said to be, at least, equal in quality.

(*f.*) All manufactures of leather now pay 15 per cent. ad valorem, saddles and parts of saddles excepted, which pay only 12½ per cent.

8th Congress.] No. 214. [1st Session.

ENCOURAGEMENT TO MANUFACTURES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 25, 1804.

Mr. Samuel L. Mitchill made the following report:

Report of the Committee of Commerce and Manufactures on various memorials and petitions from citizens of New York, New Jersey, Pennsylvania, and Maryland, praying for legislative patronage to several domestic arts, trades, and manufactures.

During the first session of the seventh Congress, petitions and memorials were presented to Congress from the manufacturers of gunpowder, of hats, of printing types, of brushes, and of stone ware. These were severally referred to the Committee of Commerce and Manufactures, and upon them a distinct report was made on the 10th of February, 1802. In the course of the same session, a report was made by the same committee on the subject of hemp, in consequence of a memorial from certain citizens praying an increase of duty on imported hemp and sail duck. This was presented to the House on the 18th February, 1802.

Afterwards, during the same session, the memorials and petitions of various manufacturers of starch, paper, and umbrellas, referred by order of the House, were severally reported on. And this report was offered on the 8th March, 1802.

The session then drawing towards a close, the reports on these petitions, together with the memorials of sundry calico printers, cordwainers, and shoemakers, were, few of them, acted on, but were left, with other unfinished business, to be taken up at the succeeding session. The resolution of the House, to this effect, passed on the 16th of April, 1802.

In the course of that succeeding session, a considerable number of the former petitions were renewed, or others presented for similar purposes; and to the former collection were added memorials from printers, comb makers, gun smiths, and cork cutters. The report on this volume of memorials was made on the 21st of February, 1803.

A number of these memorials, or others of the like import, have been presented again during the present session. The cutters of corks, the makers of plated trappings for carriages and horses, the stainers of plain cotton goods, and, in short, the domestic tradesmen and artists of almost every other denomination, have applied to Congress to patronize their respective employments, and to increase their profits. The modes of favoring domestic manufactures by governmental aid, may be reduced to the following heads:

1st. *Encouragement by exempting imported raw materials from imposts.*—Already has it been recommended to the House to encourage some of our domestic manufactures by increasing the facility of introducing the raw materials which enter into them. And it was thought a sufficient encouragement for the manufacture of wheat into flour, and of mill stones, that rough or unwrought burrs should be admitted free from duty. The like opinion was entertained concerning the encouragement of the brush manufacture, by advising that bristles of swine should be admitted free. As our country is not known, as yet, to furnish pure antimony, the exemption of the regulus of that metal from impost, was thought a sufficient encouragement for the incipient type manufacture. The paper manufacture seemed to be sufficiently provided for, if rags were permitted to be brought into the country without being dutied. Though saltpetre and sulphur both abound in the United States, yet, as their preparation is still in a backward state, it was thought that the manufacture of gunpowder would receive due patronage by exempting them both from the payment of impost on their importation from Italy and India. Some think indigo ought to come free; as also the bark of the cork tree.

2d. *Encouragement by laying higher or prohibit duties on manufactured articles imported.*—It has been urged that a duty of twenty-five per centum ad valorem, on fur hats, brushes, stone ware, saddles, cannon ball, glass bottles, and glass ware of all kinds; and fifty cents on umbrellas; three cents per pound on starch; and four cents on hair powder, would have an operation favorable to the domestic enterprise of hatters, brush makers, potters, saddlers, iron masters, glass, umbrella, and starch manufacturers.

In like manner it has been considered by a former committee that, if five cents the pound was laid upon imported gunpowder; three cents per pound upon glue; two cents per pound upon tarred cordage; two and a half cents upon untarred cordage or yarns; on printed calicoes an additional duty of two and a half per cent.; on all plated ware, an additional duty of five per cent.; on soap, three cents the pound; on candles of tallow, three cents the pound; on anchors, two cents per pound; on spikes or bolts of iron, two cents per pound; on cut, slitted, or rolled iron, one cent per pound; on foreign pickled fish, one dollar the barrel; and on all dried fish, one dollar the quintal; there would be an adequate governmental aid extended to the manufacturers of gunpowder, glue, cordage, soap, and candles, anchors, spikes, slit iron, and to the cod fishery.

3d. *Encouragement by withholding drawback from articles of foreign manufacture exported again.*—This is done already in the case of loaf and refined sugar, and might easily be extended to other articles.

4th. *Encouragement by allowing drawback of duties paid on domestic manufactures equal to what was paid for the raw materials on their importation.*—This has generally been allowed on the exportation of sugar refined from the foreign material, and on rum distilled from foreign molasses, though, under our present law, neither is entitled to the drawback. It has been supposed that plain cottons, which undergo the operation of staining and printing within the country, might be permitted to receive drawback on exportation in the form of calicoes.

5th. *By direct bounties.*—This mode of encouragement has been thought to have been employed partially in the curing and exporting of cod fish, and could be extended to other branches of business, if sound policy required it.

From this view of the proceedings of Congress, it will appear that much has been done already to encourage the domestic industry of our citizens.

That industry, under such aids as the Government by these means has given, at a time when population is so rapidly increasing, has caused useful arts and manufactures to rise up and thrive in almost every part of the country. Our works in wood, copper, hemp, leather, and iron, are already excellent and extensive. And, if we do not excel in the manufacture of the finer articles of cotton, silk, wool, and the metals, we may felicitate ourselves that, by reason of the ease of gaining a subsistence, and the high price of wages, our fellow citizens, born to happier destinies, are not doomed to the wretchedness of a strict discipline in such manufactories.

Our citizens are distinguished for their ingenuity and skill. They have invented many expedients by machinery to shorten and cheapen labor. The machine for making wool and cotton cards, the machines for ginning cotton, the machines for cutting and heading nails, the machinery for elevating wheat, and for raising and stirring meal, in mills, and the improvements in the manufacture of muskets, class with the most useful inventions with which the age has been adorned.

It is, perhaps, to be regretted by the petitioners, that Congress is deprived of the power *to encourage manufactures by imposing duties on certain domestic raw materials, if exported.* If this, however, had not been withheld by the constitution, an export duty upon horns and bones of oxen and deer, might operate in favor of the comb, knife, lantern, &c. manufacture; and an export duty upon green myrtle wax might favor the bleaching of that choice vegetable production, and the formation of white candles from it; so, perhaps, the laying an export duty upon furs would be a ready method of aiding the hat manufacture. Or, to take a stronger case, an export duty on provisions, by making bread, meal, and other articles of food cheap at home, might be viewed by some of the petitioners as a capital method of lowering labor and encouraging domestic manufactures. But none of this latter class of expedients is under the control of the Government.

The committee observe in the journal of the House, that, on the 21st of February, 1803, a resolve was passed directing the Secretary of the Treasury to prepare, and lay before Congress, a plan for the levying new and more specific duties on goods,wares, and merchandise, imported into the United States, so that the same shall, as near as may be, neither increase nor diminish the present revenue collected from imports. From this plan, lately presented to Congress, additional light has been thrown on this subject.

In the mean time, it ought to be considered that there is great scope for agriculture, tillage, and rural employment, in the United States. Agriculture is the great occupation which sets in motion all kinds of manufactures. It furnishes both the raw materials, and the articles of subsistence to those who are engaged in manufacturing employments. The cultivation of the earth is, therefore, absolutely necessary to provide the ingredients for artizans to work upon, and the food for enabling them to live, while they are engaged in labor. This being the fact, the great question arises, whether we shall furnish raw materials and food to manufacturers in our own country, or in foreign lands?

Political economists will instantly see that the good of the revenue, and the happiness of the people, are best promoted by offering a part of our unwrought materials, and of our surplus provisions, to domestic manufacturers, and, at the same time, to export the other part of what we can spare, in exchange for the wrought productions of foreign manufactories.

In a country devoted to agriculture, the cluster of arts and trades which minister to its wants spring up of course, and almost from necessity. The plainer, coarser, and more useful fabrics in wood, wool, leather, iron, flax, cotton, and stone, are manufactured with tolerable skill; while the more fine, costly, and high wrought articles of those several kinds, can be procured more conveniently from foreign parts. And while the country consumer pays for the former with one part of his spare produce, he barters away the other part to procure a proportion of the latter.

There may be some danger in refusing to admit the manufactures of foreign countries; for, by the adoption of such a measure, we should have no market abroad for our produce, and industry would lose one of its chief incentives at home.

In addition to the wise calculations and estimates of our predecessors in Congress, who devised the existing system of imposts, there may probably be something done. And the following plan appears to the committee as well adapted as any thing that has occurred, to suit the wishes of the petitioners as far as seems reasonable, and as actual circumstances warrant:

Resolved, That rags of linen, cotton, woollen, and hempen cloths; bristles of swine; regulus of antimony; unwrought burr stones; salt petre; and the bark of the cork tree, (which pay at present 12½ per cent. ad valorem) be admitted free of duties.

Resolved, That brushes and black bottles, (now paying a duty of 12½ per cent.) be henceforward charged with a duty of 25 per cent.

Resolved, That fur hats, and plated ware, (which now pay 15 per cent.) shall be raised to a duty of 20 per cent.

Resolved, That stone ware, window glass, and cannon ball, (which now pay 15 per cent.) be hereafter charged with a duty of 25 per cent.

Resolved, That foreign pickled and dried fish, (which now pay 12½ per cent. ad valorem) be subjected to a duty of 150 cents the barrel for the former, and of 100 cents the quintal for the latter.

Resolved, That a duty of 3 cents the pound be laid upon starch, of 4 cents the pound upon hair powder, and 4 cents upon glue, on their importation, in lieu of the present duties of 15 per cent. ad valorem.

Resolved, That printed calicoes, and gun-powder, (now paying 12½ per cent.) be henceforward charged with a duty of 15 per cent.

Resolved, That tarred cordage and cables (now paying 180 cents the cwt.) be subjected to a duty of 2 cents the pound; and that untarred cordage (now paying 225 cents the cwt.) be made to pay 2½ cents the pound.

Resolved, That a duty of 50 cents a piece be laid upon umbrellas; of 3 cents per pound upon soap; of 3 cents the pound upon tallow candles; of 2 cents the pound upon anchors; of 2½ cents upon spikes and bolts of iron.

8th CONGRESS.] No. 215. [1st SESSION.

REMISSION TO THE COLLECTOR AND NAVAL OFFICER AT SAVANNAH.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 27, 1804.

Mr. SAMUEL L. MITCHILL made the following report:

Report of the Committee of Commerce and Manufactures, on the memorial of Laughlan M'Intosh and Joseph Habersham, referred on the 16th instant:

The former of the memorialists is the late naval officer of the port of Savannah, in Georgia. The latter is the agent of the estate of John Habersham deceased, late collector of the customs at that port.

In the years 1791 and 1792, the collector and naval officer, from a misunderstanding and improper construction of the revenue laws, at that time, omitted to charge the ten per cent. on enumerated articles imported in foreign vessels.

After the mistake was detected, the memorialists made all the exertions in their power to collect these arrearages of duties. And in this they were so successful that the whole of the sum due from the collector and naval officer to the treasury was recovered, except one thousand one hundred and eleven dollars and eighteen cents; and the reason why the whole was not recovered was, that many of the importers of goods were transient persons, who never came into that collection district again. A list of the names of these persons, and the sums of money owing by them, respectively, accompanies the memorial.

The accounts of Mr. M'Intosh, and Mr. John Habersham, have never, as yet, been settled at the treasury. And the object of the present application is to solicit an exoneration of the arrears of debt, to the amount aforesaid; and to this appeal to Congress they have been prompted, in consequence of the inability of the Secretary and Comptroller of the Treasury to grant relief.

It appears that the *then* Secretary of the Treasury was inclined to construe favorably the error in judgment of the collector and naval officer in the interpretation of the law. And the *present* Secretary of the Treasury, in pursuance of the probability he feels that the inconvenience complained of arose from a mistake in construing the law, or from an ignorance of it, was disposed to direct credit to be given for the amount, had not the Comptroller conceived that the law forbade the exercise of that discretion in the present case.

The committee are of opinion, that the petitioners are entitled to relief; and that the Secretary of the Treasury be authorized to direct credit to be given to the late collector of Savannah, to the amount of eleven hundred and eleven dollars and eighteen cents.

8th CONGRESS.] No. 216. [1st SESSION.

DUTIES AND DRAWBACKS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 30, 1804.

TREASURY DEPARTMENT, *January* 27, 1804.

SIR:

In obedience to the permanent order of the House of Representatives, passed on the third of March, 1797, I have the honor to transmit a statement, exhibiting the amount of duties and drawbacks on goods, wares, and merchandise, imported into the United States, and exported therefrom, during the years 1800, 1801, and 1802.

I have the honor to be, very respectfully, sir, your obedient servant,

ALBERT GALLATIN.

The Hon. the SPEAKER *of the House of Representatives.*

A Statement exhibiting the amount of Drawback payable on sundry articles exported from the United States, in the years 1800, 1801, *and* 1802, *compared with the amount of Duties collected on the same, respectively.*

SPECIES OF MERCHANDISE.	IN THE YEAR 1800.		IN THE YEAR 1801.		IN THE YEAR 1802.	
	Duties received.	Drawback payable.	Duties received.	Drawback payable.	Duties received.	Drawback payable.
On Merchandise—	Dolls.	Dolls.	Dolls.	Dolls.	Dolls.	Dolls.
Paying a duty of 10 per cent. *ad val.*	562,182	191,476	2,339	8,444		
Do 11 do –	142,456	90,603	3,659	10,331		
Do 12½ do –	2,886,365	304,160	4,738,042	822,263	3,318,075	513,459
Do 13⅓ do –	329,947	80,692	688,854	231,835	270,171	99,808
Do 15 do –	1,123,015	115,288	1,397,954	164,973	1,170,338	67,635
Do 16½ do –	146,221	25,750	122,720	25,443	102,604	8,561
Do 20 do –	59,149	4,965	91,047	7,159	73,125	6,010
Do 22 do –	13,877	2,654	23,232	3,942	25,798	2,092
Wines, at 40 do –	49,458	57,162	62	3,593	–	182
Do 44 do –	27,993	33,519				
Wines, Madeira, – – –	151,846	11,817	155,124	12,202	145,741	12,864
Burgundy and Champaigne, –	748	108	2,167	337	2,464	586
Sherry, – – –	75,493	13,062	26,239	342	268,573	4,829
St. Lucar, – – –	1,220	544	138	–	650	
Lisbon, – – –	89,904	174	133,830	2,711	63,906	767
Oporto, – – –	9,810	980	4,140	77	20,515	
Teneriffe and Fayal, –	86,257	11,905	98,885	26,289	107,318	4,575
Malaga, – – –	68,310	19,393	43,206	41,477	71,835	
All other, – – –	241,339	132,467	481,803	394,002	175,889	130,639
Spirits, Foreign, distilled from grain, –	181,082	19,552	252,697	16,357	237,069	18,584
Do. from other materials,	1,367,210	94,464	2,089,962	121,879	2,179,805	104,068
Domestic do. from Molasses, –	203	172	522			
Do. from domestic produce, –	41	–	24	54	87	
Molasses, – – – –	194,248	446	299,768	15,927	353,431	1,706
Beer, Ale, and Porter, – –	22,114	7,273	15,917	3,074	15,751	544
Tea, Bohea, – – –	367,617	109,027	187,071	68,898	221,651	50,047
Souchong, – – –	128,847	3,589	134,715	55,913	117,395	88,069
Hyson, – – – –	214,978	43,854	186,334	96,418	110,436	60,903
Other Green, – – –	153,353	12,730	248,507	78,734	292,488	139,099
Coffee, – – – –	2,120,368	1,773,422	2,983,447	2,439,944	1,682,439	1,284,376
Cocoa, – – – –	120,192	93,334	173,330	137,132	29,526	28,096
Chocolate, – – – –	61	–	99	5	175	4
Sugar, Brown, – – –	1,796,428	734,801	2,623,647	1,346,382	1,821,117	717,353
Clayed, – – –	1,019,863	840,951	1,123,594	1,067,532	196,581	252,026
Lump, – – –	–	–	70			
Loaf and Candy, – –	1,967	310	1,222	55	1,161	172
All other, – – –	–	–	430	–	55	
Candles, Tallow, – – –	2,544	1,095	5,596	1,856	1,297	1,847
Wax and Spermaceti, –	161	17	273	108	95	
Cheese, – – – –	34,649	16,565	50,344	43,747	28,382	21,056
Soap, – – – –	74,183	34,636	38,830	45,560	8,906	11,300
Pepper, – – – –	158,984	53,642	289,124	234,532	371,305	335,258
Pimento, – – – –	25,642	16,827	15,848	10,037	11,523	2,010
Tobacco, manufactured, – –	19,699	5,314	17,947	1,147	22,533	1,220
Snuff, – – – –	3,607	109	3,048	3,986	1,050	270
Indigo, – – – –	167,558	141,800	129,380	73,723	78,589	91,442
Cotton, – – – –	105,787	103,484	129,731	108,675	101,699	93,301
Nails, – – – –	73,939	14,264	73,878	12,543	69,250	6,101
Spikes, – – – –	4,904	89	2,877	67	3,194	213
Lead, Bar and other, – –	24,972	635	23,034	3,867	15,178	2,629
Steel, unwrought, – – –	9,077	511	15,489	529	12,202	753
Hemp, – – – –	19,535	1,017	81,435	–	83,446	
Cables, – – – –	292	1,181	860	49	1,783	166
Cordage, Tarred, – – –	19,647	9,888	50,900	5,731	20,963	6,935
Do. Untarred, and Yarn, –	2,456	25	3,267	–	2,395	8
Twine and Pack-thread, – –	8,546	700	7,120	265	6,663	192
Glauber Salts, – – –	2,832	28	2,995	254	1,756	
Salt, – – – –	687,387	5,190	686,454	13,864	792,838	6,607
Coal, – – – –	25,150	181	31,889	227	23,388	
Boots, – – – –	3,460	323	5,388	383	3,663	230
Shoes and Slippers of Silk, –	876	298	1,022	757	2,393	461
Do. all other, – – –	11,766	1,822	13,559	839	11,150	1,048
Cards, Wool and Cotton, – –	2	–	35	–	141	
Do. Playing, – – –	19,462	8,997	48,939	52,623	15,039	17,155
Dollars, –	15,261,279	5,249,282	20,064,059	7,819,093	14,766,990	4,197,256

TREASURY DEPARTMENT, *Register's Office, January* 27, 1804.

JOSEPH NOURSE, *Register.*

8th CONGRESS.] No. 217. [1st SESSION.

SINKING FUND.

COMMUNICATED TO THE SENATE, FEBRUARY 6, 1804.

The Commissioners of the Sinking Fund respectfully report to Congress as follows:

That the measures which have been authorized by the Board, subsequent to their report of the 5th February, 1803, so far as the same have been completed, are fully detailed in the report of the Secretary of the Treasury, to this Board, dated the third day of the present month, and in the statements therein referred to; which are herewith transmitted, and prayed to be received as part of this report.

JOHN BROWN, *President of the Senate.*
JAMES MADISON, *Secretary of State.*
ALBERT GALLATIN, *Secretary of the Treasury.*
LEVI LINCOLN, *Attorney General United States.*

WASHINGTON, *February* 4, 1804.

The Secretary of the Treasury respectfully reports to the Commissioners of the Sinking Fund—

That, at the close of the year 1801, the unexpended balance of the disbursements, made out of the treasury, for the payment of the principal and interest of the public debt, which was applicable to payments falling due after that year, as ascertained by accounts rendered to the Treasury Department, amounted to - - - - - - - - - $1,085,907 60
As will appear by the statement A.

That, during the year 1802, the following disbursements were made out of the treasury, on account of the principal and interest of the public debt, viz:

I. There was paid on account of the reimbursement and interest of the domestic funded debt, the sum of - - - - - - - -			4,618,021 39
II. On account of domestic loans obtained from the Bank of the United States, viz:			
On account of the principal, - - - -	1,290,000 00		
On account of the interest, - - - -	162,025 00		
		1,452,025 00	
III. On account of the domestic unfunded debt, viz:			
On account of debts due to foreign officers, - - -	7,994 92		
On account of certain parts of the domestic debt, - -	14,966 84		
		22,961 76	
IV. On account of the principal and interest of the Dutch debt, including repayments in the treasury, - - - - - - -		3,359,992 03	
Amounting, altogether, to - - - -			9,453,000 18

As will appear by the annexed list of warrants B.

Which disbursements were made out of the following funds, viz:

I. From the funds constituting the annual appropriation of $7,300,000, for the year 1802, viz:			
From the fund arising from interest on the debt transferred to the commissioners of the sinking fund, as per statement annexed to last year's report, marked B, - - - - -	326,449 92		
From the fund arising from payments into the treasury, of debts which originated under the late Government, as per statement annexed to last year's report, marked C, - - - - -	888 79		
From the fund arising from dividends on the capital stock, which belonged to the United States, in the bank of the said States, as per statement annexed to last year's report, marked D, - -	33,960 00		
From the fund arising from the sales of public lands, being the amount of moneys paid into the treasury, in the year 1802, as per statement annexed to last year's report, marked E, - -	179,575 52		
From the proceeds of duties on goods, wares, and merchandise, imported, and on the tonnage of ships and vessels, - -	6,759,125 77		
		7,300,000 00	
II. From the proceeds of duties on goods, wares, and merchandise, imported, and on the tonnage of ships or vessels, advanced in part and on acconnt of the annual appropriation of $7,300,000, for the year 1803, - - - - -		745,807 40	
III. From repayments in the treasury, on account of remittances purchased for providing for the foreign debt, as will appear by the statement E, viz:			
Repayment of the purchase money, - - - -	109,120		
Damages and interest recovered, - - -	10,472 78		
		119,592 78	
IV. From the proceeds of two thousand two hundred and twenty shares of the capital stock of the Bank of the United States, as per statement annexed to last year's report, marked F, - - - - - - -		1,287,600 00	
		$9,453,000 18	

That the abovementioned disbursements, together with the abovementioned balance, which remained unexpended on the 1st January, 1802, and amounting altogether, to - - - 10,538,907 78

Ten millions five hundred and thirty-eight thousand nine hundred and seven dollars and seventy-eight cents, have been accounted for, in the following manner, viz:

I. There was repaid in the treasury, during the year 1802, on account of protested bills or advances made for contracts, which were not fulfilled, as appears by the abovementioned statement E, a sum of - - - - - - - - - - - - - - - 109,120 00

II. The sums actually applied during the same year, to the payment of the principal and interest of the public debt, as ascertained by accounts rendered to the Treasury Department, amount to seven millions seven hundred and seventy-two thousand eight hundred and fifty-four dollars and seventy cents, viz:

I. Paid in reimbursement of the principal of the public debt, - - -	3,638,744 63	
II. On account of the interest and charges on the same, - - -	4,134,110 07	
		7,772,854 70
As will appear by the statement D.		
III. The balance remaining unexpended at the close of the year 1802, and applicable to payments falling due after that year, as ascertained by accounts rendered to the Treasury Department, amounted to (as will appear by the statement F) - - - - - - -		2,656,933 08
		$10,538,907 78

That, during the year 1803, the following disbursements were made out of the Treasury, on account of the principal and interest of the public debt, viz:

I. There was paid on account of the reimbursement and interest of the domestic funded debt, a sum of - - - - - - -		4,568,176 68	
II. On account of domestic loans obtained from the Bank of the United States, viz:			
On account of the principal, - - - - - -	500,000 00		
On account of the interest, - - - - - -	82,000 00		
		582,000 00	
III. On account of the domestic unfunded debt, viz:			
On account of debts due to foreign officers, - - -	12,123 31		
On account of certain parts of the domestic debt, - -	12,073 43		
		24,196 74	
IV. On account of the principal and interest of the foreign debt, including repayments in the treasury, - - - - - - - -		2,153,348 17	
Amounting, altogether, to - - -			7,327,721 59
As will appear by the annexed list of warrants, G.			

Which disbursements were made out of the following funds, viz:

I. From the funds constituting the annual appropriation of $7,300,000, for the year 1803, viz:			
From the fund arising from interest on the debt transferred to the commissioners of the sinking fund, as per statement N, - - -	401,355 05		
From the fund arising from payments into the treasury, of debts which originated under the late Government, as per statement O, -	135 46		
From the fund arising from the sales of public lands, being the amount of moneys paid into the treasury, in the year 1803, as per statement P, - - - - - -	158,949 65		
From the proceeds of duties on goods, wares, and merchandise, imported, and on the tonnage of ships or vessels, - - -	5,993,752 44		
Amounting, altogether, to - -		6,554,192 60	
Which sum of - - - - - -	6,554,192 60		
Together with the sum advanced during the year 1802, on account of the appropriation for the year 1803, and amounting, as above stated, to	745,807 40		
Make, in the whole, for the year 1803, the annual appropriation of	7,300,000 00		
II. From the proceeds of duties on goods, wares, and merchandise, imported, and on the tonnage of ships or vessels, advanced in part, and on account of the annual appropriation for the year 1804, - - - - - - -		753,236 40	
III. From repayments in the treasury on account of remittances purchased for providing for the foreign debt, and of advances made to commissioners of loans, as will appear by the statement I, viz:			
Repayment of the purchase money, and advances, - - -	13,117 48		
Damages and interest recovered, - - - - -	2,218 00		
		15,335 48	
IV. From the moneys appropriated by law, for paying commissions to agents employed in the purchase of remmittances for the foreign debt, being the amount paid at the treasury, during the year 1803, for that object, as will appear by statement G, -		4,957 11	
		$7,327,721 59	

That the abovementioned disbursements, together with the above stated balance of - -		2,656,933 08
Which remained unexpended at the close of the year 1802, and with a further sum arising from profits made on remittances made to Holland, by the way of London, which is estimated at -		11,200 00
		9,995,854 67

And amounting altogether, to nine millions nine hundred and ninety-five thousand eight hundered and fifty-four dollars and sixty-seven cents, will be accounted for in the next annual report, in conformity with the accounts which shall then have been rendered to the Treasury Department.

That, in the mean while, the manner in which the said sum has been applied, is, from the partial accounts which have been rendered, and from the knowledge of the payments, intended to be made both in Holland and in America, estimated as followeth, viz:

I. The repayments in the treasury have amounted, as by the abovementioned statement I, to -		13,117 48
II. The sums actually applied, during the year 1803, to the payment of the principal and interest of the public debt, are estimated as foiloweth, viz:		
Paid in reimbursement of the principal of the public debt, - - -	4,528,196 74	
Paid on account of interest and charges on the same, - - -	3,903,144 11	
Amounting, altogether, to - - -		8,431,340 85
As will appear by the estimate K.		
III. The balance remaining unexpended at the close of the year 1803, and applicable to payments falling due after that year, is estimated, as per estimate L, at - - - -		1,551,396 34
		$9,995,854 67

That no purchases of the debt of the United States have been made since the date of the last report to Congress.

And that the statement M exhibits the operations at the treasury, in the transfer of stock to the commissioners of the sinking fund, in trust for the United States, upon the reimbursement of the foreign debt, in the year 1802; and includes also, the sum of six thousand three hundred and fifty-nine dollars and twenty cents, being the aggregate of the several species of stock transferred in the year 1803, in payment for public lands.

All which is respectfully submitted.

ALBERT GALLATIN, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *February* 3, 1804.

A.

Statement of the provision made before the 1st January, 1802, for the payment of the principal and interest of the public debt falling due after the year 1801.

	Guilders.	*Dolls. Cts.*
I. *On account of the foreign debt.*		
1. Cash in the hands of the commissioners at Amsterdam and Antwerp, on 31st December, 1801:		
In Amsterdam, per treasury statements No. 13,824 and 14,359,	1,508 14 02(*a*)	
In ditto, transferred by the commissioners during the year 1802, from the account of Gov. Morris to the credit of Dutch debt, being the balance of a sum formerly remitted for paying the interest on the debt due to foreign officers,	41,787 10 08	
	43,296 04 10	
Deduct balance due to C. J. M. DeWolf, in Antwerp,	1,432 00 00	
	41,864 04 10	
At 40 cents, is		16,745 69
2. Amount of remittances paid for at the treasury and remitted to the commissioners on or before the 31st December, 1801, which are credited by the commissioners in their account for 1802,	2,240,523 04(*b*)	
Which remittances cost only $888,065 64, but, at 40 cents, is		896,209 28
3. Amount of payment, made at the treasury before the 31st December, 1801, for remittances which have been protested for non-payment, on account of contracts not fulfilled, and on that day not repaid into the treasury,		(*c*)153,120 00
4. Advances made to G. Simpson and P. R. Dalton, agents for purchasing bills of exchange, unexpended on 31st December, 1801,		20,961 40
II. From which deduct, on account of the domestic debt, viz:		
The balance on 31st December, 1801, in the hands of deceased commissioners of loans, amounted to	$3,393 99	
Ditto in the hands of acting ditto,	1,196,390 16	
Overpaid to Bank of United States beyond the dividends payable at the treasury,	95 88	
	$1,199,880 03	
The demands unsatisfied on the same day, on that account, were, viz:		
Dividends payable by the commissioners of loans, including that due on 1st January, 1802, and exclusively of unclaimed dividends no longer demandable at their offices, $1,178,863 59		
Unclaimed dividends payable at the treasury, 22,126 59		
Balance due to the late commissioner of loans for Georgia, 18 62		
	1,201,008 80	
Balance due on account of domestic debt,		$1,128 77
Amount advanced in anticipation of payments for the public debt,		$1,085,907 60

NOTES TO STATEMENT A.

(*a*) In the account of the commissioners for the year 1801, as settled at the treasury, per report 13,824, a balance is stated in favor of the United States, of Guilders, 57,631 16 15

In their account for the year 1802, as settled at the treasury, per report No. 14,359, they are charged for transactions antecedent to 1802, with a further sum of 6,146 14 03

63,778 11 02

From which deducting an item for dividends on stock sold, only suspended for want of vouchers, and amounting to 62,269 17 00

Leaves the balance, as per statement B. 1,508 14 02

The commissioners, in their account for 1801, had stated a balance due to them by the U. States, of 19,676 15 00

Making a difference of 21,185 09 02

Which difference consists of the following items, viz:

Overcharge of ½ per cent. on their charges for negotiating the loan of 3,000,000 guilders, of 1st January, 1794, Guilders,	15,000 00 00
Interest charged by them on said sum,	2,679 09 00
Amount of a bill paid to them on account of the Dutch debt, and by them erroneously credited to the Department of State,	3,000 00 00
Interest on the said sum,	467 05 03
Commission overcharged on payment of interest on Dutch debt,	38 14 15
Guilders,	21,185 09 02

(*b*) This sum, which makes part of the sum of 5,009,985 02 08 accounted for by the commissioners during the year 1802, as per their account for that year, settled at the treasury, (report No. 14,359) consists of the following items, viz:

Guilders, 814,364	at 39 cents,	$317,601 96
1,426,159 04	at 40 "	571,463 68
2,240,523 04	cost	$888,065 64

(c) This sum consists of the following particulars:

Bill purchased from Pragers & Co.	in 1798,	Guilders 120,000	Dollars 48,000	}	yet in suit.
Ditto A. Brown	in 1801,	60,000	24,000	}	
Ditto D. Harris	"	35,000	14,000	}	
Ditto J. Burrall,	"	10,000	4,000	}	repaid in 1802.
Ditto ditto	"	8,000 at 39 cts.	3,120	}	
Advance to J. and R. Waln, on account of a contract for paying moneys in Amsterdam, not fulfilled in 1801,			60,000		
			$153,120		

TREASURY DEPARTMENT, *Register's Office, February* 1, 1804.
JOSEPH NOURSE, *Register.*

B.

List of Warrants drawn, according to law, during the year 1802, *on the Treasurer of the United States, on account of the Reimbursement and Interest of the Domestic Debt.*

No. of Warrant.	Date.	In whose favor.	Sums.
2585	January 18, 1802.	Jabez Bowen,	$900 00
2595	" 22, "	James Davidson,	2,349 27
2624	" 30, "	Do.	3,523 37
2661	February 26, "	James Alger,	1,600 00
2662	" " "	John Neufville,	38,600 00
2663	" " "	Sherwood Haywood,	1,000 00
2678	March 4, "	James Davidson,	10,859 28
2693	" 9, "	William Gardner,	6,100 00
2694	" " "	Thomas Perkins,	154,000 00
2695	" " "	Jabez Bowen,	11,350 00
2696	" " "	William Imlay,	22,300 00
2697	" " "	John Hopkins,	12,000 00
2705	" 16, "	James Nicholson,	154,000 00
2706	" " "	James Ewing,	6,400 00
2709	" 17, "	James Alger,	1,500 00
2716	" 22, "	Benjamin Harwood,	12,764 92
2727	" 25, "	Stephen Moylan,	152,577 95
2728	" 26, "	John Stockton,	2,300 00
2730	" " "	George Simpson,	301,118 44
2731	" " "	James Davidson,	48,578 50
2858	April 17, "	Jabez Bowen,	700 00
2865	" 19, "	James Davidson,	2,191 97
2866	" " "	Do.	1,597 82
2894	" 27, "	Do.	3,666 53
2951	May 11, "	Do.	147 91
2952	" " "	Do.	1,737 01
2965	" 18, "	Do.	779 36
2966	" " "	Do.	8,840 29
2968	" 21, "	Sherwood Haywood,	1,000 00
2969	" " "	John Neufville,	35,500 00
2978	June 4, "	William Gardner,	6,100 00
2979	" " "	Thomas Perkins,	154,000 00
2980	" " "	Jabez Bowen,	12,100 00
2981	" " "	William Imlay,	21,800 00
2982	" " "	John Hopkins,	12,000 00
2999	" 9, "	James Nicholson,	158,000 00
3000	" " "	James Ewing,	6,650 00
3024	" 21, "	Benjamin Harwood,	12,353 65
3033	" 24, "	Stephen Moylan,	159,234 37
3039	" 26, "	John Stockton,	2,509 94
3042	" 28, "	George Simpson,	296,953 22
3043	" " "	James Davidson,	46,266 45
3172	July 26, "	Do.	1,280 48
3173	" " "	Do.	4,867 74
3176	" 30, "	Do.	1,170 94
3177	" " "	Do.	619 64
3231	August 23, "	Do.	3,572 61
3242	September 2, "	William Gardner,	6,100 00
3243	" " "	Thomas Perkins,	154,000 00
3244	" " "	Jabez Bowen,	12,100 00
3245	" " "	William Imlay,	21,800 00
3246	" " "	James Nicholson,	158,000 00
3247	" " "	James Ewing,	6,650 00
3248	" " "	Stephen Moylan,	159,234 37
3249	" " "	John Stockton,	2,509 94
3250	" " "	Benjamin Harwood,	12,353 65
3251	" " "	John Hopkins,	12,000 00
3252	" " "	Sherwood Haywood,	1,000 00
3253	" " "	John Neufville,	35,500 00
3254	" " "	James Alger,	1,500 00
3258	" 3, "	James Davidson,	1,841 02
3271	" 20, "	William Gardner,	340 00
3273	" 23, "	Stephen Moylan,	6,484 92
3274	" 24, "	James Davidson,	928 49
3281	" 27, "	Do.	45,221 64
3282	" " "	George Simpson,	293,232 66
3323	October 1, "	Do.	3,500 00

B—Continued.

No. of Warrant.	Date.	In whose favor.	Sums.
3424	November 12, 1802,	James Davidson, - - - -	$18 62
3425	" " "	Do. - - - -	12,254 83
3426	" " "	William Imlay, - - - -	15,000 00
3438	" 20, "	James Davidson, - - - -	11,645 76
3443	" 24, "	Sherwood Haywood, - - - -	2,500 00
3444	" " "	John Neufville, - - - -	75,800 00
3445	" " "	James Alger, - - - -	2,800 00
3466	December 8, "	John Hopkins, - - - -	22,000 00
3469	" 9, "	William Imlay, - - - -	30,700 00
3470	" " "	William Gardner, - - - -	12,700 00
3471	" " "	Thomas Perkins, - - - -	290,000 00
3472	" " "	Jabez Bowen, - - - -	20,400 00
3478	" 17, "	James Nicholson, - - - -	300,000 00
3481	" 20, "	Benjamin Harwood, - - - -	21,707 52
3482	" " "	James Ewing, - - - -	10,100 00
3488	" 24, "	John Stockton, - - - -	3,891 45
3489	" 27, "	Stephen Moylan, - - - -	284,775 85
3496	" 28, "	James Davidson, - - - -	86,413 56
3497	" " "	George Simpson, - - - -	36,678 22
3534	" 31, "	James Ewing, - - - -	1,000 00
2729	March 26, "	Thomas T. Tucker, agent to the trustees for the redemption of the public debt.	70,685 78
3041	June 28, "	Do. Do. Do.	70,723 17
3280	September 27, "	Do. Do. Do.	70,827 51
3495	December 28, "	Do. Do. Do.	114,213 46
3492	" " "	Do. Do. Do.	179,575 52
3493	" " "	Do. Do. Do.	888 79
3494	" " "	Do. Do. Do.	33,960 00
			$4,618,021 39

List of Warrants drawn, according to law, during the year 1802, *on the Treasurer of the United States, on account of the repayment of Principal of Moneys borrowed of the Bank of the United States.*

No. of Warrant.	Date.	In whose favor.	Sums.
3045	June 28, 1802.	President, Directors, & Co. of the Bank of the United States,	2,400 00
3073	" 30, "	Do. Do. Do.	1,287,600 00
			$1,290,000 00

List of Warrants drawn, according to law, during the year 1802, *on the Treasurer of the United States, on account of the payment of Interest on the Domestic Loans.*

No. of Warrant.	Date.	In whose favor.	Sums.
2568	January 14, 1802.	James Davidson, Agent for the President, Directors, & Co. of the Bank of the United States, - - -	$6,000 00
2569	" " "	Do Do Do	6,000 00
2570	" " "	Do Do Do	15,000 00
2571	" " "	Do Do Do	15,000 00
2572	" " "	Do Do Do	31,875 00
2573	" " "	Do Do Do	2,250 00
2574	" " "	Do Do Do	7,200 00
2834	April 9, "	Do Do Do	2,250 00
3131	July 10, "	Do Do Do	7,200 00
3132	" " "	Do Do Do	28,750 00
3133	" " "	Do Do Do	6,000 00
3134	" " "	Do Do Do	15,000 00
3135	" " "	Do Do Do	2,250 00
3136	" " "	Do Do Do	15,000 00
3392	October 20, "	Do Do Do	2,250 00
			$162,025 00

List of Warrants drawn according to law, during the year 1802, *on the Treasurer of the United States, on account of the Reimbursement of Capital and Interest of the Dutch Debt.*

No. of Warrant.	Date.	In whose favor.	Sums.
2512	January 2, 1802.	David Harris,	$5,200 00
2549	" 8, "	Do	18,600 00
2580	" 15, "	S. Smith & Buchanan,	20,000 00
2581	" " "	G. Simpson,	50,000 00
2582	" " "	David Harris,	24,000 00
2586	" 18, "	Do	4,000 00
2587	" 19, "	Jonathan Burrall,	35,400 00
2602	" 25, "	David Harris,	6,000 00
2628	" 30, "	P. R. Dalton,	50,000 00
2629	February 1, "	Moore Wharton,	37,000 00
2645	" 11, "	Jonathan Burrall,	33,000 00
2646	" " "	David Harris,	3,200 00
2648	" 12, "	Do	8,000 00
2657	" 25, "	Do	134,000 00
2660	" 26, "	G. Simpson,	200,000 00
2666	March 1, "	John Mason,	229 20
2680	" 4, "	Jona. Burrall,	51,815 20
2718	" 23, "	David Harris,	20,000 00
2732	" 26, "	Do	6,000 00
2734	" 29, "	Do	20,000 00
2736	" 31, "	Do	3,446 16
2803	April 6, "	Jonathan Burrall,	37,200 00
2839	" 9, "	P. R. Dalton,	50,000 00
2841	" 10, "	David Harris,	12,000 00
2889	" 24, "	Do	14,000 00
2892	" 26, "	Do	6,000 00
2906	" 29, "	Jonathan Burrall,	20,218 00
2913	May 3, "	Do	20,000 00
2936	" 7, "	David Harris,	6,600 00
2948	" 11, "	Jacob G. Koch,	40,000 00
2954	" 12, "	D. Harris,	4,000 00
2967	" 20, "	Do	4,000 00
2973	" 27, "	Do	6,000 00
2997	June 8, "	J. G. Koch,	40,000 00
3003	" 10, "	Jonathan Burrall,	10,000 00
3004	" " "	David Harris,	6,000 00
3007	" 11, "	P. R. Dalton,	70,000 00
3008	" 12, "	G. Simpson,	1,287,600 00
3016	" 16, "	P. R. Dalton,	40,000 00
3040	" 26, "	J. Burrall,	11,200 00
3140	July 12, "	D. Harris,	3,897 46
3153	" 19, "	G. Simpson,	205,000 00
3154	" " "	D. Harris,	4,100 00
3163	" 23, "	Do	8,610 00
3166	" 26, "	J. Burrall,	92,800 00
3167	" " "	D. Harris,	4,100 00
3170	" " "	P. R. Dalton,	30,000 00
3175	" 29, "	D. Harris,	10,250 00
3207	August 14, "	J. Burrall,	16,400 00
3225	" 21, "	D. Harris,	4,100 00
3239	" 27, "	Do	4,100 00
3256	September 3, "	Do	3,280 00
3260	" 4, "	Peter R. Dalton,	30,000 00
3261	" 7, "	D. Harris,	12,300 00
3279	" 25, "	Do	32,287 50
3342	October 5, "	J. Nourse,	3,075 00
3347	" 6, "	D. Harris,	16,400 00
3369	" 11, "	Do	2,562 50
3377	" 15, "	Do	10,250 00
3395	" 23, "	Do	1,640 00
3415	November 8, "	Do	3,075 00
3419	" 11, "	Henry Cocksedge,	150,000 00
3420	" " "	Henry Cocksedge,	161,111 11
3421	" 12, "	D. Harris,	8,200 00
3433	" 18, "	Do	8,200 00
3437	" 19, "	Do	5,125 00
3439	" 22, "	Do	4,920 00
3454	" 29, "	Do	6,150 00
3456	" " "	Peter Muhlenberg, assignee, &c.	4,000 00
3458	" 30, "	Do Do	3,314 90
3461	December 4, "	D. Harris,	5,125 00
3473	" 16, "	Do	4,510 00
3477	" " "	Do	4,100 00
3490	" 27, "	Do	4,100 00
3499	" 30, "	Do	8,200 00
3503	" 31, "	Do	70,000 00
			$3,359,992 03

Warrant drawn according to law, in the year 1802, *on the Treasurer of the United States, on account of debts due to foreign officers.*

No. of Warrant.	Date.	In whose favor.	Sum.
3023	June 21, 1802,	Rossier and Roulet, Attorneys for the heirs of Col. Gouvion,	$7,994 92

List of warrants drawn according to law, in the year 1802, *on the Treasurer of the United States, on account of certain parts of the domestic debt.*

No. of Warrant.	Date.	In whose favor.	Sums.
2601	January 25, 1802,	Jonathan Snowden,	$33 33
2659	February 26, "	Christopher Ellery,	26 13
2677	March 3, "	Thomas Sumter,	237 62
2802	April 6, "	Jacob Barnitz,	199 75
2908	" 30, "	John Davidson,	103 14
2917	May 3, "	David Thomas,	12 19
2970	" 22, "	James Davidson,	14 07
2990	June 7, "	William Crawford,	470 28
3120	July 8, "	John Davidson,	28 32
3360	October 8, "	Charles Tomkins,	10,722 01
3410	November 4, "	Do. do.	3,120 00
			$14,966 84

RECAPITULATION.

Domestic debt,	$4,618,021 39
Domestic loans,	1,290,000 00
Interest on do.	162,025 00
Dutch debt,	3,359,992 03
Foreign officers,	7,994 92
Certain parts of domestic debt,	14,966 84
	$9,453,000 18

TREASURY DEPARTMENT, *Register's Office, February* 1, 1804.

JOSEPH NOURSE, *Register.*

C.

Statement of purchases of remittances on account of the foreign debt, during the year 1802.

The balance in the hands of George Simpson and Peter R. Dalton, agents for purchasing bills of exchange, on the 31st December, 1801, was, as per statement A,					$20,961 40
The amount paid out of the treasury during the year 1802,					3,359,992 03
					$3,380,953 43
Which sum is accounted for as follows, viz:					
Bills purchased,	Guilders 30,000	at 39¾ cents, cost			Dollars 11,925 00
Bills and remittances,	2,760,235 03 08	at 40 " "			1,104,094 07
Ditto do.	4,730,983 10 08	at 41 " "			1,939,703 24
	Guilders 7,521,218 14 00				$3,055,722 31
£ sterling 70,000, at 4s. 6d.					311,111 11
					3,366,833 42
Leaving unexpended, on 31st December, 1802, in hands of Messrs. Simpson and Dalton, a balance, as per statement F,					14,120 01
					$3,380,953 43

TREASURY DEPARTMENT, *Register's Office, February* 1, 1804.

JOSEPH NOURSE, *Register.*

D.

Statement of the application, during the year 1802, *of the fund provided for the payment of principal and interest of the public debt.*

1. *Payments on account of the principal of the public debt.*

			Dolls. Cts.
1. On the domestic debt:			
Reimbursement of old 6 per cent. stock,		855,637 81	
of deferred do. as per treasury report, No.			
No. 14,944,		290,145 06	
			1,145,782 87
2. Domestic loans reimbursed,			1,290,000 00
3. Debts due to foreign officers, including arrears of interest,		7,994 92	
Certain parts of domestic debt, do. do.		14,966 84	
			22,961 76
4. On the foreign debt, viz.			
		Guilders.	
2d. Instalment of loan of 2,000,000 of 1st February, 1784,		250,000	
3d. do. do. 3,000,000 1st February, 1790,		600,000	
1st. do. do. 2,500,000 1st March, 1791,		500,000	
5th. do. do. 1,000,000 1st June, 1787,		200,000	
4th. do. do. 1,000,000 1st June, 1788,		200,000	
1st. do. do. 6,000,000 1st September, 1794,		1,200,000	
		2,950,000	
	at 40 cents =		1,180,000 00
			3,638,744 63

2. *Payments on account of the interest and charges on the public debt.*

1. on the domestic funded debt.			*Dolls. Cts.*
Interest for the year 1802, on the several species of stock constituting the domestic funded debt, as settled at the treasury,		3,452,592 63	
From which deduct this sum, being so much gained by rejecting mills in paying dividends,		19 77	
			3,452,572 86
2. Interest on domestic loans,			162,025 00
3. Interest on the unfunded debt, being so much advanced to George Simpson, for this object,			3,500 00
4. On the foreign debt, viz:			
Interest paid at Amsterdam, Guilders 1,053,000			
Do. do. Antwerp, do. 92,250			
1,145,250 at 40 cents, =		458,100 00	
Premiums on loan of 1st February, 1784, 12,500 do.		5,000 00	
Commission and charges, viz:			
at Amsterdam, 14,695 9			
at Antwerp, 114 1			
14,809 10, at 40 cents, =		5,923 80	
Loss on Exchange, viz:			
On guilders, remitted from Amsterdam, to Antwerp, 59 19 at 40 cents, =	*D. C.* 23 58		
On bills purchased in 1802, at 41 cents, amounting, per statement C, to guilders 4,730,983 10 8			
From which deduct a bill of 27,000			
On which, it having been protested, no loss of exchange took place.			
4,703,983 10 8			
The loss, at 1 cent per guilder, is, dollars, 47,039 83			
Deduct profit on a bill for 30,000 guilders, purchased at 39¾ cents, as per statement C, 75 00			
	46,964 83		
		49,988 46	
			516,012 21
			4,134,110 07
Total amount applied to the public debt, during the year 1802,			7,772,854 70

TREASURY DEPARTMENT, *Register's Office, February* 1, 1804.

JOSEPH NOURSE, *Register.*

E.

Statement of repayments made into the Treasury, during the year 1802, *on account of the Public Debt.*

Date of Warrants.	Number of Warrants.	On whom drawn.	Purchase money repaid.	Damages, &c. received.	Total amount of warrant.
April 29, -	567	Jonathan Burrall, - - -	3,120	720 00	3,840 00
June 19, -	571	Jesse and Robert Waln, - -	56,992	-	56,992 00
	572	Ditto, ditto, - -	3,008	-	3,008 00
	573	Ditto, ditto, - -	-	380 00	380 00
June 30, -	580	David Harris, - - -	14,000	2,264 72	16,264 72
September 30,	609	Jonathan Burrall, - - -	4,000	800 00	4,800 00
	610	Ditto, - - -	8,000	1,840 00	9,840 00
December 31,	616	George Simpson, - - -	16,000	3,684 00	19,684 00
	617	David Harris, - - -	4,000	777 50	4,784 06
		Ditto, charges, - -	-	6 56	
			$109,120	$10,472 78	$119,592 78

TREASURY DEPARTMENT, *Register's Office*, 1*st February*, 1804.

JOSEPH NOURSE, *Register.*

F.

Statement of the provision, made before the 1*st day of January*, 1803, *for the payment of the principal and interest of the Public Debt, falling due after the year* 1802.

I. On account of the Foreign Debt.

	Guilders.	*Dolls. Cts.*
1. Cash in the hands of the commissioners, viz:		
In Amsterdam, as per acc't settled at the treasury, report No. 14,359, (*e.*)	1,039,823 03	
From which deduct a bill for - - - -	46,750	
Credited by the commissioners in 1802, but not paid for at the treasury till 1803, leaves a balance of - - - -	993,073 03	
In Antwerp, - - - - - - -	195	
	993,268 03 at 40 cts.	397,307 26
2. Amount of remittances paid for at the treasury, and remitted to the commissioners, on or before the 31st December, 1802, which will be credited in their accounts for the year 1803, (*f.*) - - - -	52,884,976	2,115,398 92
3. Amount of payments made at the treasury before 31st December, 1802, for remittances, which have been protested for non payment, and which, on that day, had not been repaid in the treasury, (*g.*) - - - - -		115,070 00
4. Advances made to George Simpson, and P. R. Dalton, agents for purchasing bills of exchange unexpended on 31st December, 1802, - - - -		14,120 01
		2,641,896 19

II. On account of Domestic Debt.

Cash due from deceased commissioners of loans, - - -	3,393 99	
Ditto, in the hands of acting commissioners of loans, - -	1,220,264 83	
	1,223,658 82	
The demands unsatisfied on the same day, on that account, were as follows, viz:		
1. Dividends payable by the commissioners of loans, including that due on 1st January, 1803, and exclusively of unclaimed dividends, no longer demandable at their offices, -	1,193,572 27	
2. Unclaimed dividends, payable at the treasury, -	15,049 66	
	1,208,621 93	
		15,036 89
Total amount of provision for public debt, remaining unapplied on 31st December, 1802,		$2,656,933 08

NOTES.

	Guilders.
(*e.*) The account, as settled at the treasury, states the balance at - - -	1,102,093 00
From which deducting the suspended item, as explained in note (*a.*) to statement A, -	62,269 17
Leaves the amount as here stated, - - - - -	1,039,823 03

(*f.*) The following statement proves the sum of guilders 5,288,497 06, as here stated, to be correct, viz:

Balance in the hands of the commissioners, on 31st Dec. 1801, - - - -		41,864 04 10
Remittances paid for, previous to the year 1802, and credited by the commissioners in their accounts for that year, - - - - - -		2,240,523 04 00
Ditto, purchased in 1802, per statement C, in guilders,	7,521,218 14 00	
70,000 pounds sterling, at par, produces, - -	777,777 15 06	
		8,298,996 09 06
		10,581,383 18 00

Amount appplied to principal and interest of the foreign debt in 1802, per statement D, viz:

For principal,	2,950,000	
For interest and charges,	1,172,559 10	
		4,122,559 10

Bills purchased during the year 1802, protested for non payment, viz:

Brown and Hackman,	60,000	
Felix Imbert,	40,000	
Joseph Williams,	10,000	
John Halsey,	20,000	
Beal Owings,	20,000	
E. and L. Bollman,	27,000	
		177,000 00
Cash in the hands of commissioners, 31st Dec. 1802, per this statement,		993,268 03
Loss in exchange, on remittance of 94,250 guilders, from Amsterdam to Antwerp, per statement D,		58 19
Balance of remittances outstanding,		5,288,497 06
As above,		10,581,383 18

(*g.*) Statement of protested bills, outstanding 31st December, 1802:

Outstanding, 31st Dec. 1801.	Prager's bill for guilders,	120,000	$48,000	72,000	These bills are in suit.	
	A. Brown's ditto,	60,000	24,000			
Purchased in 1802.	Brown and Hackman's do,	60,000	24,000	32,000		
	Beale Owings, do,	20,000	8,000			
	E. and L. Bollman's do,	27,000	cost 41 cts. 11,070	11,070	This bill recovered in 1803.	
		287,000	115,070	43,070		

The following proves the above statement to be correct:

The amount of protested bills, &c. outstanding 31st Dec. 1801, per statement A, was,	$153,120
The repayments in 1802, for bills, &c. purchased, previous to 31st Dec. 1801, per statement E, amounted to	81,120
Left outstanding of these bills, &c.	72,000
The amount of bills protested, &c. outstanding on the 31st December, 1802, of those purchased during that year, as above, is,	43 070
Making, together,	$115 070

TREASURY DEPARTMENT, *Register's Office*, 1*st February*, 1804.

JOSEPH NOURSE, *Register.*

G.

List of Warrants drawn according to law, during the year 1803, *on the Treasurer of the United States, on account of the reimbursement and interest of the Domestic Debt.*

No. of Warrant.	Date.	In whose favor.	Sums.
3615	January 20, 1803,	James Davidson, jr.	$1,807 37
3622	22,	Do.	1,742 16
3657	February 8,	Do.	10,043 58
3662	10,	William Imlay,	18,000 00
3692	March 4,	William Gardner,	6,100 00
3693	4,	Sherwood Haywood,	1,500 00
3694	4,	John Neufville,	35,500 00
3695	4,	James Alger,	700 00
3717	10,	William Imlay,	4,500 00
3718	10,	John Hopkins,	13,200 00
3725	15,	Thomas Perkins,	155,000 00
3726	15,	Jabez Bowen,	12,000 00
3727	15,	James Nicholson,	140,000 00
3728	15,	James Ewing,	5,900 00
3737	21,	Benjamin Harwood,	12,667 13
3748	24,	Stephen Moylan,	168,604 17
3749	26,	George Simpson,	287,625 69
3750	26,	James Davidson, jr.	45,212 61
3755	29,	John Stockton,	2,500 00
3827	April 5,	James Davidson, jr.	690 25
3899	May 10,	William Imlay,	15,000 00
3905	18,	James Davidson, jr.	766 30
3906	18,	Do.	10,386 05
3929	June 3,	Sherwood Haywood,	1,300 00
3930	3,	John Neufville,	37,000 00
3931	3,	James Alger,	1,000 00
3938	7,	William Gardner,	6,800 00
3939	7,	John Hopkins,	12,000 00
3948	10,	James Davidson, jr.	810 68
3960	18,	Thomas Perkins,	165,000 00
3961	18,	Jabez Bowen,	12,000 00
3962	18,	William Imlay,	7,000 00
3963	18,	James Nicholson,	160,000 00
3964	18,	James Ewing,	5,500 00
3965	20,	Benjamin Harwood,	12,225 21
3969	24,	Stephen Moylan,	171,932 25
3971	27,	John Stockton,	2,418 48

G—Continued.

No. of Warrant.	Date.	In whose favor.	Sums.
3975	June 27, 1803, -	George Simpson, - -	$283,215 99
3976	27, -	James Davidson, jr. - -	40,293 57
4155	August 22, -	Do. - -	7,737 93
4164	Septem. 6, -	William Gardner, - -	6,200 00
4165	6, -	William Imlay, - -	22,500 00
4166	6, -	Sherwood Haywood, - -	1,500 00
4167	6, -	John Neufville, - -	37,300 00
4168	6, -	James Alger, - -	800 00
4181	14, -	John Hopkins, - -	12,000 00
4186	16, -	Thomas Perkins, - -	160,000 00
4187	16, -	Jabez Bowen, - -	11,200 00
4188	16, -	James Nicholson, - -	157,000 00
4189	16, -	James Ewing, - -	5,700 00
4192	19, -	Benjamin Harwood, - -	11,388 87
4194	19, -	James Davidson, jr. - -	852 27
4201	23, -	John Stockton, - -	2,548 13
4203	24, -	Stephen Moylan, - -	181,856 27
4207	28, -	George Simpson, - -	278,695 13
4208	28, -	James Davidson, jr. - -	39,988 64
4332	Novem. 4, -	Do. - -	3,962 49
4355	25, -	William Imlay, - -	15,000 00
4367	December 3, -	William Gardner, - -	12,700 00
4368	3, -	Sherwood Haywood, - -	2,400 00
4369	3, -	John Neufville, - -	74,000 00
4370	3, -	James Alger, - -	600 00
4376	9, -	James Davidson, jr. - -	16,380 80
4378	12, -	John Hopkins, - -	22,000 00
4391	19, -	Thomas Perkins, - -	300,000 00
4392	19, -	Jabez Bowen, - -	20,300 00
4393	19, -	William Imlay, - -	30,500 00
4394	19, -	James Nicholson, - -	292,000 00
4395	19, -	James Ewing, - -	10,000 00
4397	21, -	Benjamin Harwood, - -	22,451 46
4403	26, -	Stephen Moylan, - -	316,792 29
4404	26, -	John Stockton, - -	4,244 72
4413	29, -	Thomas T. Tucker, - -	2,969 35
4414	29, -	James Davidson, jr. - -	56,226 68
			4,007,736 52
3751	March 26, -	Thomas T. Tucker, agent to the trustees for the redemption of the public debt, - -	76,881 65
3977	June 27, -	Do. do. -	76,892 93
4209	Septem. 28, -	Do. do. -	76,892 94
4412	Decem. 29, -	Do. do. -	170,687 53
4411	29, -	Do. do. -	135 46
4410	29, -	Do. do. -	158,949 65
			$4,568,176 68

List of warrants drawn according to law, during the year 1803, *on the Treasurer of the United States, on account of payments of interest on the Domestic Loans.*

Number of Warrant.	Date.	In whose favor.	Sums.
3588	January 10, 1803, -	James Davidson, Jr. - - -	$12,500 00
89	10, -	Ditto, - - -	3,000 00
90	10, -	Ditto, - - -	15,000 00
91	10, -	Ditto, - - -	2,250 00
92	10, -	Ditto, - - -	6,000 00
3843	April 7, -	Ditto, - - -	2,250 00
4085	July 12, -	Ditto, - - -	12,500 00
86	12, -	Ditto, - - -	15,000 00
87	12, -	Ditto, - - -	3,000 00
88	12, -	Ditto, - - -	6,000 00
89	12, -	Ditto, - - -	2,250 00
4290	October 6, -	Ditto, - - -	2,250 00
			$82,000 00

List of warrants drawn according to law, during the year 1803, *on the Treasurer of the United States, on account of the payment of principal of moneys borrowed of the Bank of the United States.*

No. of Warrant.	Date.	In whose favor.	Amount.
4302	October 17, 1803, -	President, Directors, and Company, of the Bank of the United States, -	$250,000 00
4303	17, -	Ditto Ditto Ditto, -	150,000 00
4304	17, -	Ditto Ditto Ditto, -	100,000 00
			$500,000 00

List of warrants drawn, according to law, during the year 1803, *on the Treasurer of the United States, on account of the reimbursement of Capital and Interest of the Dutch Debt.*

No. of Warrant.	Date.	In whose favor.	Sums.
3560	January 6, 1803, -	Jonathan Burrall, - -	$5,125 00
3561	6, -	David Harris, - -	4,100 00
3583	10, -	Do - -	1,845 00
3602	17, -	Stephen Girard, - -	200,000 00
3604	18, -	Summerl and others, - -	20,500 00
3605	18, -	Montgomery & others, -	28,700 00
3606	18, -	Smith and others, - -	20,500 00
3616	21, -	David Harris, - -	14,268 00
3617	21, -	Israel Whelan, - -	44,444 44
3618	21, -	George Simpson, - -	50,000 00
3625	27, -	Israel Whelan, - -	13,685 74
3630	29, -	Jonathan Burrall, - -	138,107 83
3631	29, -	Israel Whelan, - -	11,111 11
3642	February 3, -	David Harris, - -	32,500 00
3651	3, -	Willings and Francis, -	82,000 00
3653	7, -	Thos. & John Clifford, -	20,500 00
3654	7, -	Samuel Meeker, - -	10,250 00
3655	7, -	David Harris, - -	2,562 50
3658	9, -	Prattson and Kintzing, -	82,000 00
3661	10, -	Do - -	7,175 00
3663	14, -	Jonathan Burrall, - -	15,394 03
3667	15, -	David Harris, - -	2,050 00
3669	17, -	Do - -	2,255 00
3671	19, -	Do - -	20,500 00
3672	21, -	Jesse and Rob't Waln, -	65,600 00
3673	21, -	William Waln, - -	20,500 00
3574	21, -	Jacob Gerard Koch, - -	123,000 00
3678	24, -	David Harris, - -	19,160 94
3680	25, -	Do - -	10,250 00
3684	28, -	Israel Whelan, - -	69,700 00
3688	March 2, -	Jonathan Burrall, - -	396 56
3690	4, -	Peter R. Dalton, - -	18,212 50
3691	4, -	David Harris, - -	3,690 00
3706	7, -	Jonathan Burrall, - -	62,356 49
3707	7, -	George Simpson, - -	8,223 85
3708	7, -	David Harris, - -	4,100 00
3710	8, -	Montgomery and Newbolds, -	24,600 00
3715	10, -	Peter R. Dalton, - -	58,400 40
3729	15, -	Do - -	13,325 00
3730	15, -	Israel Whelan, - -	4,100 00
3732	16, -	Jonathan Burrall, - -	16,400 00
3734	18, -	Israel Whelan, - -	60,000 00
3738	21, -	Peter Roe Dalton, - -	2,050 00
3741	22, -	George Simpson, - -	10,000 00
3742	22, -	Israel Whelan, - -	18,000 00
3752	28, -	Peter R. Dalton, - -	15,325 00
3756	29, -	Do - -	4,100 00
3803	April 1, -	George Simpson, - -	195 46
3848	8, -	David Harris, - -	4,000 00
3856	13, -	Do - -	719 27
3858	13, -	Peter R. Dalton, - -	1,000 00
3872	25, -	Jonathan Burrall, - -	2,000 00
3876	26, -	Peter R. Dalton, - -	20,000 00
3883	28, -	David Harris, - -	800 00
3885	29, -	George Simpson, - -	32,000 00
3891	May 7, -	Jonathan Burrall, - -	42,000 00
3903	11, -	David Harris, - -	4,000 00
3907	18, -	Peter R. Dalton, - -	10,000 00
3908	21, -	Do - -	10,000 00
3913	27, -	Do - -	2,365 60
3914	28, -	Do - -	343 31
3919	30, -	David Harris, - -	2,800 00
3920	30, -	Jonathan Burrall, - -	153 14
3927	June 3, -	George Simpson, - -	3,600 00

G—Continued.

No. of Warrant.	Date.	In whose favor.	Sums.
3944	June 8, 1803,	Israel Whelan,	$20,000 00
3945	8,	David Harris,	800 00
3951	13,	Peter R. Dalton,	9,907 80
3952	13,	Jonathan Burrall,	12,200 00
3955	15,	David Harris,	72,000 00
3959	18,	Do	6,000 00
3966	20,	George Simpson,	1,760 00
3970	24,	Do	2,800 00
3902	27,	Do	3,000 00
3981	28,	David Harris,	12,000 00
4064	July 5,	George Simpson,	6,800 00
4070	9,	David Harris,	24,400 00
4071	11,	Do	16,000 00
4073	11,	Albert Gallatin,	320 00
4096	15,	David Harris,	15,000 00
4099	16,	George Simpson,	6,000 00
4102	18,	David Harris,	6,000 00
4103	18,	Israel Whelan,	2,347 97
4111	20,	Peter R. Dalton,	9,907 20
4116	20,	David Harris,	15,200 00
4136	August 5,	Jonathan Burrall,	53,400 00
4169	Septem'r 6,	George Simpson,	10,000 00
4200	22,	Jonathan Burrall,	164 00
4206	27,	George Simpson,	189 90
4314	October 19,	David Harris,	447 50
4317	24,	George Simpson,	2,000 00
4325	29,	Jonathan Burrall,	4,555 55
4335	Nov. 7,	Peter R. Dalton,	84,449 99
4341	12,	George Simpson,	10,000 00
4343	17,	Do	2,000 00
4344	17,	Peter R. Dalton,	2,800 00
4345	17,	Jonathan Burrall,	80,420 40
4356	26,	George Simpson,	600 00
4358	Dec. 1,	David Harris,	8,000 00
4360	2,	Brown and Ives,	30,000 00
4379	12,	Albert Gallatin,	200 00
4387	16,	David Harris,	5,600 00
4388	16,	Sir Francis Baring,	71,111 11
4402	21,	Peter R. Dalton,	18,488 89
			$2,223,911 48

From which deduct the sum of $70,563 31, included in the foregoing amount, but which, by a Treasury warrant, No. 124, the Register carried to the following appropriations in the Treasury books of the United States, viz:

To Diplomatic Department,	$65,658 71
To prize causes,	3,862 50
To protection of American seamen,	1,042 10
	$70,563 21
	$2,153,348 17

Included in the foregoing list of warrants are the following warrants for commissions to the agents who purchased the bills, at one-fourth of one per cent., viz:

Warrant No. 3688,	in favor of	Jonathan Burrall,	$396 56
3803	do	George Simpson,	195 46
3856	do	David Harris,	719 27
3914	do	P. R. Dalton,	343 31
3920	do	Jonathan Burrall,	153 14
4103	do	Israel Whelan,	2,347 97
4200	do	Jonathan Burrall,	164 00
4206	do	George Simpson,	189 90
4314	do	David Harris,	447 50
			$4,957 11

List of warrants drawn according to law, in the year 1803, *on the Treasurer of the United States, on account of debts due to foreign Officers.*

Number of the Warrant.	Date.	In whose favor.	Sums.
3823	April 4, 1803,	Lieutenant Col. Cambray in favor of John Davidson,	$3,227 91
3860	April 20,	Colonel Cambray, in favor of John Davidson,	3,749 80
			$6,977 71
4400	Dec. 22,	Captain Barron D. Utrick,	5,145 60
			$12,123 31

List of warrants drawn according to law, in the year 1803, *on the Treasurer of the United States, on account of certain parts of the domestic debt.*

Number of the Warrant.	Date.	In whose favor.	Sums.
3665	February 14, 1803, -	Theodorus Bailey, - - -	$15 95
3682	28, - -	Moses White, - - -	3,840 89
3683	28, - -	Ditto, - - - -	4,200 00
3685	28, - -	Charles Pettit, - - -	2,710 84
3711	March 8, - -	John Laub, - - - -	73 56
3714	9, - -	Moses White, - - -	842 72
3864	April 21, - -	John Davidson, - - -	216 43
4134	August 4, - -	James Morrison, - - -	148 11
4380	December 12, - -	James Elliot, - - -	24 93
			$12,073 43

RECAPITULATION.

Domestic debt, - - - - - - -	$4,568,176 68
Interest on domestic loans, - - - - - -	82,000 00
Reimbursement of ditto, - - - - - -	500,000 00
Dutch debt, - - - - - - -	2,153,348 17
Debts due to foreign officers, - - - - - -	12,123 31
Certain parts of domestic debt, - - - - - -	12,073 43
	$7,327,721 59

TREASURY DEPARTMENT, REGISTER'S OFFICE, 1*st February*, 1804.

JOSEPH NOURSE, *Register.*

H.

Amount of remittances during the year 1803, *on account of the Dutch debt.*

Guilders, s. p.		*Dolls. Cts.*
1,809,702 10 00	at 40 cents per guilder, - - - - -	723,881 00
2,310,106 15 06	41 - - - - - -	947,143 77
20,000 00 00	deducting ½ per cent. for thirty days extra sight, - - -	8,159 00
46,750 00 00	deducting 6 $\frac{56}{100}$ charges, - - - - -	19,160 94
G. 4,186,559 05 06		$1,698,344 71
60,718 15 00	Deduct transferred to diplomatic fund, per warrant No. 124, at 40 cents,	24,287 50
G. 4,125,840 10 06		$1,674,057 21

Sterling.			
£108,997 18 10	at par, - - - - - -	$484,435 25	
4,500 00 00	2½ per cent. advance, - - - - -	20,499 99	
2,500 00 00	1¾ do. - - - - -	11,305 55	
4,000 00 00	4 do. - - - - -	18,488 89	
119,997 18 10		534,729 68	
10,412 01 02	Deduct transferred to diplomatic fund, per warrant No. 124, at par,	46,275 82	
			488,453 86
£109,585 17 08	Applied to purchase of bills, - - -		$2,162,511 07
	Paid to agents for commissions, - - -		4,957 11
			$2,167,468 18

Warrants issued in the year 1803, on account of Dutch debt, as per statement G, 2,153,348 17
Balances in the hands of agents on 31st December, 1802, - - - - 14,120 01
As above, $2,167,468 18

TREASURY DEPARTMENT, *Register's Office, February* 1, 1804.

JOSEPH NOURSE, *Register.*

I.

Statement of Re-payments made into the Treasury, during the year 1803, *on account of the Public Debt.*

Date of Warrants.	No. of Warrants.	On whom drawn.	Principal repaid.	Damages received.	Total amount of warrant.	
June 30,	668	T. T. Tucker, agent for Wm. Skinner,	27 20	-	27 20	
" "	669	S. Treadwell, do. do.	1,936 95	-	1,936 95	
July 11,	686	T. T. Tucker, do. do.	83 33	-	83 33	
			2,047 48	-	2,047 48	Domestic Debt.
March 31,	654	George Simpson, - - -	11,070 00	2,218	13,288 00	Foreign Debt.
		Dollars,	13,117 48	2,218	15,335 48	

TREASURY DEPARTMENT, *Register's Office, February* 1, 1804.

JOSEPH NOURSE, *Register.*

K.

An Estimate of the application, made during the year 1803, *of the funds provided for the payment of the principal and interest af the Public Debt.*

1. *On account of the Principal.*				
1. Reimbursement of the six per cent. and deferred stock, estimated at - -			$1,216,000 00	
2. Do. of domestic loans, - - - - - -			500,000 00	
3. Payment of debt due to foreign officers, per statement G, -		$12,123 31		
Do. of certain parts of domestic debt, per do. -		12,073 43		
			24,196 74	
4. On account of the foreign debt, viz:				
3d instalment of loan of 2,000,000, of Feb. 1, 1784,	guilders, 250,000			
5th do. 1,000,000, of June 1, 1788,	do. 200,000			
4th do. 3,000,000, of Feb. 1, 1790,	do. 600,000			
2d do. 2,500,000, of Mar. 1, 1791,	do. 500,000			
2d & 3d do. 6,000,000, of Sep. 1, 1791,	do. 2,400,000			
1st do. 3,000,000, of Jan. 1, 1792,	do. 600,000			
1st do. 2,950,000, of Aug. 9, 1792,	do. 600,000			
1st & 2d do. 2,050,000, of Nov. 30, 1791,	do. 820,000			
Loan do. 1,000,000, of June 1, 1793,	do. 1,000,000			
	6,970,000	*a* 40 cents.	2,788,000 00	
				$4,528,196 74
2. *On account of interest and charges.*				
1. Interest on domestic funded debt, for 1803, estimated at - - -			3,380,965 50	
2. Do. domestic loans, do. per statement G, - - -			82,000 00	
3. On foreign debt, viz:				
Interest, estimated at - - -	Guilders 981,800 00			
Do. on two instalments, paid out of their regular periods, - - - - - -	17,687 10			
	999,487 10			
Premiums, - - - - - -	15,000 00			
Commissions and charges, estimated at - -	12,000 00			
	1,026,487 10	at 40 cents, equal to	$410,595 00	
Loss in exchange, on bills purchased above par, - -		24,626 50		
Commissions to agents for purchasing bills, - - -		4,957 11		
			440,178 61	
				3,903,144 11
				$8,431,340 85

L.

An estimate of the funds provided before the 1st *January*, 1804, *for the payment of the principal and interest of the public debt, which, being unexpended on that day, are considered as applicable to payments falling due after the year* 1803.

I. On account of the foreign debt.

The cash in the hands of the commissioners, and bills outstanding, amounted, on 31st December, 1802, as per statement F, to - -			Guilders,	6,281,765 09 00
The bills and remittances made during 1803, are as follow:				
Guilder bills, purchased as per statement H, - -		4,125,840 10 06		
From which deduct a protested bill, - - -		50,000 00 00		
		4,075,840 10 06		
Sterling bills, as per same statement, -	£109,585 17 08			
Deduct two protested bills, -	22,500 00 00			
	87,085 17 08 at par	967,620 18 08		
Profit in exchange, on the above sterling bills, and on £70,000, purchased in 1802, remitted from London to Amsterdam, estimated at - - - - - -		28,000 00 00		5,071,461 08 14
Total to be accounted for, - - -				11,353,226 17 14
The application, during 1803, as per estimate K, has been—				
For principal, - - - - -		6,970,000 00 00		
For interest and charges, - - - -		1,026,487 10 00		
				7,996,487 10 00
1st. The balance in the hands of commissioners, or in bills outstanding, on 31st December, 1803, may therefore be estimated at - - -				3,356,739 07 14
Equal, at forty cents, to - - - - - -				$1,342,695 75

2d. The amount of protested bills outstanding on the same day, was as follows, viz:

Purchased before 1803,	Prager's bill, - -	Guilders, 120,000	$48,000 00	In suit.	
	Brown's do. - - -	60,000	24,000 00		
	Brown & Hackman's, bill	60,000	24,000 00		
	Owing's, do.	20,000	8,000 00		
Purchased in 1803,	Tarascon's, do.	50,000	cost 20,500 00	Recovered in 1803, but not bro't into the treasury, by warrant, till 1804.	
	Girard's two bills, - -	£22,500	100,000 00	Secured, but not yet paid.	
					224,500 00
					1,567,195 75

II. From which deduct, on account of domestic funded debt—

For unclaimed dividends, demandable at the treasury, and not yet advanced to the bank for payment to the creditors, estimated at - - - - - -	15,799 41
	$1,551,396 34

RECAPITULATION.

The provision applicable to the year 1804, per the foregoing, - -	$1,551,396 34	
Application during the year 1803, per estimate K, - - -	8,431,340 85	
Repayments in the treasury in 1803, per statement I, - - -	13,117 48	
		9,995,854 67
The balance, remaining unexpended 31st December, 1802, amounted, per statement F, to - - - - - - -	2,656,933 08	
The disbursements during the year 1803, as per statement G, to - -	7,327,721 59	
The profit on sterling bills remitted to London, and the proceeds of which were remitted from thence to Holland, estimated at 28,000 guilders, - -	11,200 00	
		$9,995,854 67

M.

A General Statement of the several stocks transferred to the United States, to the 31st December, 1803; the interest upon which, by the acts of 8th May, 1792, and 3d March, 1795, is appropriated for the redemption of the public debt.

	Old six per cent. stock.	3 per cent. stock.	Deferred 6 per cent. stock.	4 per cent. stock.	5 per cent. stock.	5½ pr. ct. stock.	8 per ct. stock.	Amt. of the several species of stock.
Purchased with moneys received on account of the surplus of duties, to the end of the year 1790, as per statement thereof,	$439,016 12	401,072 90	631,786 86	-	- -	-	-	1,471,875 88
Ditto, on account of the loan of $2,000,000,	353,604 95	31,731 94	137,588 66	-	- -	-	-	522,925 55
Ditto, out of the interest fund,	115,195 57	79,055 79	118,608 92	-	- -	-	-	312,860 28
Amount transferred to the United States, as particularised below,	989,144 96	110,729 72	87,925 71	200,000	3,320,000	1,400	7,200	4,716,400 39
	$1,896,961 60	622,590 35	975,910 15	200,000	3,320,000	1,400	7,200	7,024,062 10
In payment for lands on Lake Erie, sold to the State of Pennsylvania,	60,449 44	60,718 25	30,224 72	-	- -	-	-	151,392 41
In discharge of the debts due to Foreign Officers,	186,988 23	22,438 58	- -	-	- -	-	-	209,426 81
In payment for certain balances, which originated prior to the present constitution,	7,220 63	7,187 64	16,936 17	-	- -	-	-	31,344 44
In repayment of commutation by sundry military officers,	14,934 22	10,472 40	7,467 09	-	- -	-	-	32,873 71
Stock arising from specie paid for services and supplies, furnished prior to 4th March, 1789,	515,460 94	- -	- -	-	- -	-	-	515,460 94
Transferred to the trustees for the redemption of the public debt, being the residuary sum unapplied of $660,000 six per cent. stock, remitted to the commissioners of the Dutch loans, the purchase of which stock appears in the printed public accounts for 1795, page 72,	20,000 00	- -	- -	-	- -	-	-	20,000 00
In discharge of the registered debt, per act of 12th June, 1798,	86,566 54	- -	- -	-	- -	-	-	86,566 54
In discharge of loan office and final settlement certificates, per act of 12th June, 1798,	55,314 93	- -	27,581 84	-	- -	-	-	82,896 77
In payment for lands, sold under certain acts of Congress, and received in pursuance of the acts of 3d March, 1797, and 2d March, 1799,	42,210 03	9,912 85	5,715 89	-	- -	1,400	7,200	66,438 77
From the instalments of foreign debt, reimbursed to 31st December, 1802,	- - -	- -	- -	200,000	3,320,000	-	-	3,520,000 00
Dollars,	989,144 96	110,729 72	87,925 71	200,000	3,320,000	1,400	7,200	4,716,400 39

TREASURY DEPARTMENT, *Register's Office, February* 1, 1804.

JOSEPH NOURSE, *Register.*

N.

Statement of moneys arising from interest on stock transferred to the United States; being the amount drawn by the agent to the trustees for the redemption of the public debt, pursuant to the act of the 8th May, 1792, and agreeably to a statement made at the Treasury, No. 15,122, dated 1st February, 1804.

1803, March 26,	Warrant No. 3,751,	- - - - - - - -	$76,881 65
June 27,	3,977,	- - - - - - - -	76,892 93
September 28,	4,029,	- - - - - - - -	76,892 94
December 29,	4,412,	- - - - - - - -	170,687 53
			$401,355 05

TREASURY DEPARTMENT, *Register's Office, February* 1, 1804.

JOSEPH NOURSE, *Register.*

O.

Statement of moneys received into the Treasury in the year 1803, *from an old debt, which originated prior to the present constitution, being the amount drawn by the agent to the trustees for the redemption of the public debt, on the 29th December,* 1803, *pursuant to the act of the* 3d *March,* 1795, *and agreeable to a statement made at the Treasury, No.* 15,122, *dated the* 1st *February,* 1804.

From Samuel Squire, late assistant commissary of purchases, - - - - - -	135 46

TREASURY DEPARTMENT, *Register's Office, February* 1, 1804.

JOSEPH NOURSE, *Register.*

P.

Statement of moneys received into the Treasury in the year 1803, *from sales of public lands, being the amount drawn by the agent to the trustees for the redemption of the public debt, pursuant to the act of the* 3d *March,* 1795, *and agreeably to a statement made at the Treasury, No.* 15,122, *dated February* 1, 1804.

1803, December 29. Warrant No. 4,410, - - - - - - - -	$158,949 65

TREASURY DEPARTMENT, *Register's Office, February* 1, 1804.

JOSEPH NOURSE, *Register.*

8th CONGRESS.] No. 218. [1st SESSION.

FISHING BOUNTY.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 17, 1804.

Mr. SAMUEL L. MITCHILL, from the Committee on Commerce and Manufactures, to whom was referred the petition of Daniel Chapman and others, of the State of Connecticut, made the following report:

The petitioners, twelve in number, are owners and charterers of sundry vessels, which were cleared out of different ports in Connecticut for foreign places. They, however, proceeded to the straits of Bellisle, with the intention of catching cod fish to carry with them to their respective places of destination, for sale; but, the season being unfavorable, and their luck being bad, they could not make up a cargo suitable for a foreign market, and were obliged to return, in dissapointment, to their respective ports, at home.

On applying for the bounty for the fish which they took, they find they are precluded from receiving it, because they cleared out for a *foreign market*, instead of the fishing ground. It appears they were destitute of a fishing licence, and of the papers necessary for a fishing voyage. They however solicit the same bounty that is allowed to regular fishing vessels.

The Committee is of opinion that this request is improper, and ought not to be granted.

8th CONGRESS.] No. 219. [1st SESSION.

MINT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, MARCH 21, 1804.

TREASURY DEPARTMENT, *March* 20, 1804.

SIR:

I have the honor to transmit, herewith, a letter from the Comptroller of the Treasury, accompanied with sundry statements, which have been prepared in obedience to the act, entitled "An act establishing a mint, and regulating the coins of the United States," passed on the second of April, one thousand seven hundred and ninety-two.

I have the honor to be, very respectfully, sir, your obedient servant,

ALBERT GALLATIN.

The Honorable the SPEAKER *of the House of Representatives.*

TREASURY DEPARTMENT, *Comptroller's Office, March* 17*th*, 1804.

SIR:

The statements marked A, B, C, D, and E, which are herewith laid before you, have been prepared pursuant to the seventh section of an act of Congress, of the 2d of April, 1792, entitled "An act establishing a mint, and regulating the coins of the United States." These statements contain all the information relative to the transactions of the mint, which the settlements made at the treasury enable me to give.

I have the honor to be, with great respect, your obedient servant,

G. DUVALL.

The Honorable ALBERT GALLATIN, *Secretary of the Treasury.*

A.

Statement of appropriations made by law for the Mint establishment, for the year 1803, *with the amount of warrants drawn by the Secretary of the Treasury on said appropriations.*

Amount of warrants drawn on the Treasurer in favor of the mint, for the services of the year 1803,	$15,572 20
Balance unexpended on the 1st January, 1804,	65,713 15
	$81,285 35
Balance of the several appropriations for the mint establishment, unexpended on the 1st January, 1803, per statement for the preceding year,	$29,535 49
Appropriated by "acts respecting the mint," dated the 27th May, 1796, and 24th April, 1800, being the amount of cents and half cents paid into the treasury in 1803,	42,349 86
Appropriated by "act making appropriations for the support of Government for the year 1803," dated the 2d March, 1803,	9,400 00
	$81,285 35

Statement of appropriations made by law for the payment of the salaries of the officers and clerks of the Mint, for the year 1803.

Amount of warrants drawn on the Treasurer of the United States, for the salaries of the officers and clerks of the mint in 1803,	$10,600 00
Balance unexpended on the 31st December, 1803, which is to be carried to the surplus fund,	6 94
	$10,606 94
Balance unexpended on the 1st January, 1803,	$6 94
By the "act making appropriations for the support of Government for the year 1803," passed the 2d March, 1803,	10,600 00
	$10,606 94

Statement of the application of moneys advanced from the Treasury of the United States, for the support of the Mint establishment, during the year 1803.

The moneys paid by the treasurer of the mint, on warrants drawn by him on the Director, and admitted by the accounting officers of the treasury of the United States, on the adjustment of his accounts, were as follow:

Incidental and contingent expenses and repairs of the Mint.

For 7105 dollars 95 cents, being the amount expended for the requisite repairs, apparatus, machines, wages of workmen, and other expenses,

Paid in the 1st quarter,	$1,805 74	
Paid in the 2d quarter,	1,913 85	
Paid in the 3d quarter,	1,750 24	
Paid in the 4th quarter,	1,636 12	
		$7,105 95

Copper purchased for coinage.

For 23,369 dollars 77 cents, being the amount of the cost and charges of copper purchased for coinage, viz:	
67,470 pounds purchased from 1st October to 31st December, 1803,	23,369 77

Salaries of the officers and clerks of the Mint.

Paid in the 1st quarter,	$2,650 00	
Paid in the 2d quarter,	2,650 00	
Paid in the 3d quarter,	2,650 00	
Paid in the 4th quarter,	2,650 00	
		10,600 00

Wastage in the coinage of Gold and Silver.

Applied to make good deficiencies in wastage in the coinage of gold and silver,	1,572 20
	$42,647 92
Balance to be accounted for by Benjamin Rush, treasurer of the mint, on the 1st January, 1803,	$10,085 17
Advanced from the treasury for said establishment, viz:	
For the salaries of the officers and clerks,	10,600 00
Advanced from the treasury for the Mint establishment, viz:	
For the purchase of copper, and the incidental and contingent expenses,	15,572 20
Balance due to the treasurer of the mint, on the 31st December, 1803, per Auditor's report No. 15,150,	6,390 55
	$42,647 92

Account of Cents and Half Cents paid into the Treasury of the United States, by the Treasurer of the Mint, in the year 1803.

Paid in the 1st quarter,	$11,686 83
Paid in the 2d quarter,	21,395 00
Paid in the 3d quarter,	6,154 50
Paid in the 4th quarter,	3,113 53
	$42,349 86

TREASURY DEPARTMENT, *Register's Office, March* 3, 1804.

JOSEPH NOURSE, *Register.*

B.

An Abstract Statement of the settlements at the Treasury, of the accounts of the Treasurer of the Mint, from January 1st, to December 31st, 1803, exhibiting the balance, in bullion, for which he remained accountable on the last settlement, and also the deposites of Bullion, value of Coins paid, allowance for wastage, and balance remaining in the hands of the Officers of the Mint, and in the Bank of the United States.

PERIOD OF SETTLEMENT.		BALANCE REMAINING TO BE ACCOUNTED FOR, DECEMBER 31, 1802, CONSISTING OF							DEPOSITES IN STANDARD
		Gold in the hands of the Officers of the Mint, and Commissioners of Inspection.		Silver in the hands of the Officers of the Mint, and Commissioners of Inspection.		Coins in the Bank of the United States.		Total value of balance.	*Gold.*
FROM	TO	Weight.	Value.	Weight.	Value.	Of Gold.	Of Silver.		Weight.	Value.
		oz. dwt. gr.	*Dolls. Cts.*	*oz. dwt. gr.*	*Dolls. Cts.*	*Dolls. Cts.*	*Dolls. Cts.*	*Dolls. Cts.*	*oz. dwt. gr.*	*Dolls. Cts.*
January 1, 1803,	December 31, 1803.	37 2 5	659 26	377 7 15	435 18½	367 38½	1,324 57	2,786 40	14,691 04 10	261,177 13½

B—Continued.

DEPOSITES IN STANDARD			Total value of Balance and Deposites.	COINS OF GOLD AND SILVER MADE AT THE MINT.									VALUE OF COINS PAID AT THE MINT.		Total value of Coins paid.
Silver.		Total value of Deposites.		*Gold.*				*Silver.*							
Weight.	Value.			Weight.	Eagles.	Half Eagles.	Quarter Eagles.	Weight.	Dollars.	Half Dollars.	Dimes.	Half Dimes.	Gold.	Silver.	
oz. dwt. gr.	*Dolls. Cts.*	*Dolls. Cts.*	*Dolls. Cts.*	*oz. dwt. gr.*	*No.*	*No.*	*No.*	*oz. dwt. gr.*	*No.*	*No.*	*No.*	*No.*	*Dolls. Cts.*	*Dolls. Cts.*	*Dolls. Cts.*
85,481 14 0	98,632 65½	359,809 79	362,596 19	14,533 14 16	8,979	33,506	423	75,502 05 8	66,064	31,715	33,040	37,850	259,788 26½	84,154 42½	343,942 69

B—Continued.

ALLOWANCE FOR WASTAGE.					BALANCE TO BE ACCOUNTED FOR.						
					In the hands of the Chief Coiner.					In the hands of the Melter and Refiner.	
Gold.		Silver.			Gold.		Silver.			Gold.	
Weight.	Value.	Weight.	Value.	Total Value of allowance for Wastage.	Weight.	Value.	Weight.	Value.	Total Value.	Weight.	Value.
oz. dwt. gr.	*Dolls. Cts.*	*oz. dwt. gr.*	*Dolls. Cts.*	*Dolls. Cts.*	*oz. dwt. gr.*	*Dolls. Cts.*	*oz. dwt. gr.*	*Dolls. Cts.*	*Dolls. Cts.*	*oz. dwt. gr.*	*Dolls. Cts.*
55 18 14	994 29	334 15 22	386 29½	1,380 58½	79 6 3	1,410 34½	9,688 5 23	11,178 53½	12,588 88	53 8 7	949 26

B—Continued.

BALANCE TO BE ACCOUNTED FOR.												
In the hands of the Melter and Refiner.			In the hands of the Commissioners of Inspection, and of the Treasurer, for Assay Pieces.					Coins in hands of the Treasu'r.	Coins in Bank of the U. States.		Total amount of balances to be accounted for.		
Silver.			Gold.		Silver.								
Weight.	Value.	Total Value.	Weight.	Value.	Weight.	Value.	Total Value.	Gold.	Silver.	Total.	Gold.	Silver.	Total Value.
oz. dwt. gr.	*Dolls. Cts.*	*Dolls. Cts.*	*oz. dwt. gr.*	*Dolls. Cts.*	*oz. dwt. gr.*	*Dolls. Cts.*	*Dolls. Cts.*	*Dolls. Cts.*	*Dolls. Cts.*	*Dolls. Cts.*	*Dolls. Cts.*	*Dolls. Cts.*	*Dolls. Cts.*
317 9 15	366 27½	1,315 53½	5 18 3	105 00	16 4 19	18 73½	123 73½	288 74½	4,528 22	4,816 96½	2,753 35	16,091 76½	18,845 11½

TREASURY DEPARTMENT, *Register's Office, March 8th,* 1804.

JOSEPH NOURSE, *Register.*

C.

Statement exhibiting the balance of Gold and Silver remaining in the hands of the officers of the Mint, on the 31st December, 1802; the amount of deposites from the 1st January to the 31st December, 1803; the different species of coin made and paid on account of deposites; allowance for wastage; and the balance remaining in the hands of the officers, to be accounted for on a future settlement.

		oz. dwt. gr.	*Dolls. Cts. M.*
Gold remaining in the hands of the officers of the mint, on the 31st December, 1802,		37 2 5 =	659 26 0
Gold deposited from the 1st January to the 31st December, 1803,		14,691 4 10 =	261,177 13 5
	As above,	14,728 6 15 =	261,836 39 5
Amount paid on account of deposites from the 1st January to the 31st December, 1803,			259,788 26 5
Add balance of coins remaining in the hands of the Treasurer of the Mint, on the 31st December, 1803,			288 74 5
			260,077 01 0
Deduct this sum, being so much paid out of the treasury of the United States, in order to cover the wastage on gold by the year ending 31st December, 1802,	$1,332 12 5		
Also, this sum, being the balance of gold coins remaining in the hands of the treasurer of the mint, on the 31st December, 1802,	367 38 5		
			1,699 51 0
Coins made from the 1st January to the 31st December, 1803, Eagles 8,979, half Eagles 33,506, quarter Eagles 423,		14,533 14 16 =	258,377 50 0
Balance in the hands of the officers of the mint, on the 31st December, 1803,		138 13 9 =	2,464 60 5
Profit and loss, allowed for wastage, from the 1st January to the 31st December, 1803,		55 18 14 =	994 29 0
	As above,	14,728 6 15 =	261,836 39 5
Silver remaining in the hands of the officers of the mint, on the 31st December, 1802,		373 7 15 =	475 18 5
Silver deposited from the 1st January to the 31st December, 1803,		85,481 14 0 =	98,632 65 5
		85,859 1 15 =	99,067 84 0
Amount paid on account of deposites from the 1st January to the 31st December, 1803,			84,154 42 5
Add balance of coins remaining in the hands of the treasurer of the mint, on the 31st December, 1803,			4,528 22 0
			88,682 64 5
Deduct this sum, being so much paid out of the treasury of the United States, in order to cover the wastage on silver for the year ending the 31st December, 1802,	$240 7 5		
Also, this sum, being the balance of silver coins remaining in the hands of the treasurer of the mint, on the 31st December, 1802,	1,324 57 0		
			1,564 64 5
Coins made from the 1st January to the 31st December, 1803, Dollars 66,064, half Dollars 31,715, Dimes 33,040, half Dimes 37,580,		75,502 5 8 =	87,118 00 0
Balance in the hands of the officers of the mint, on the 31st December, 1803,		10,022 0 9 =	11,563 54 5
Profit and loss, allowed for wastage, from the 1st January to the 31st December, 1803,		334 15 22 =	386 29 5
	As above,	85,859 1 15 =	99,067 84 0

COMPTROLLER'S OFFICE, *March* 10, 1804.

ANDREW ROSS.

NOTE.—Treasury warrants are drawn in favor of the mint, in order to cover the difference between the amount allowed for wastage and the amount retained of deposites made below standard. A. R.

D.

Mint of the United States for copper coinage, shewing the amount purchased and coined, from the 1st January to the 31st December, 1803; and the profit arising thereon, from the establishment thereof to the latter period.

DR.	*Avoirdupois weight.* lb. oz. dwt.	*Troy weight.* lb. oz. dwt.	*Cost of copper.* Dolls. Cts. M.
To amount of rough copper and planchettes purchased, from the commencement of the institution to the 31st December, 1802, per statement marked C, accompanying the Comptroller's letter of the 2d March, 1803,	- -	577,298 2 9	158,053 17 0
To this sum charged for the purchase of planchettes in the quarter ending 31st December,	67,470 6 0	81,994 9 10	23,369 77 0
Balance—being the amount gained,	- -	- -	29,783 80 5
		659,292 11 19	211,206 74 5

D—Continued.

Cr.	Troy weight. lb. oz. dwt.	Value. Dolls. Cts. M.
By amount of rough copper and planchettes accounted for, per statement marked C, accompanying the Comptroller's report of the 2d March, 1803, - -	510,387 2 11	160,991 22
By amount of cents charged to the Treasurer of the United States, in the quarter ending 31st March, - - - - - - - - -	- -	8,740
By amount of cents charged to the Treasurer of the United States, in the quarter ending 30th June, - - - - - - - - -	- -	10,520
By amount of cents and half cents charged to the Treasurer of the United States, in the quarter ending 30th September, - - - - -	73,508 10 1	2,843 3
By amount of cents charged to the Treasurer of the United States, in the quarter ending 31st December, - - - - - - - -	- -	3,100
Balance of copper clippings and planchettes remaining, viz:		
In the hands of the treasurer of the mint, - - - - - -	41,013 2 6	14,061 66 5
In the hands of the chief coiner, - - - - - - - -	31,939 11 3	10,950 83
Copper clippings carried to the debit of profit and loss account, - -	314 1 10	
Allowance made to the chief coiner, also carried to the debit of profit and loss account, said to be on account of the cents weighing more than 7 dwt. -	861 5 9	
Copper for which no account is given, - - - - - -	1,218 2 19	
	659,242 11 19	211,206 74 5

Comptroller's Office, *March* 7, 1804.

ANDREW ROSS.

E.

Summary statement exhibiting the value of coins made at the Mint; the amount of disbursements on account of the establishment; the amount allowed for wastage; the amount retained of deposites; and the amount gained on the coinage of copper.

Value of gold, silver, and copper coins, made at the mint, to the 31st December, 1802, per summary statement, marked A, accompanying the Comptroller's report of the 2d of March, 1803, - - - - - - - - -		- -	$3,561,167 77
Value of gold coins made from the 1st January to the 31st December, 1803, per statement herewith, marked C, - - - - - - - -		$258,377 50	
Value of silver coins, do. do. do. - - - -		87,118 0	
Value of copper coins, do. do. do. - - - -		25,203 3	
			370,698 53
Total value of gold, silver, and copper coins, made to the 31st December, 1803, -		- -	$3,931,866 30
Nett charge on the coinage of gold, silver, and copper, to the 31st December, 1802, per statement accompanying the Comptroller's report of the 2d March, 1803, marked E, - - - - - - - - - -		- -	$210,641 65
Add amount gained on the coinage of copper, per statement accompanying the Comptroller's report of the 2d March, 1803, marked C, - - - -		- -	25,369 30
			$236,010 95
Deduct amount wastage, per the above statement transmitted, marked E, - -		$14,340	
Add amount retained of deposites, - - - - - - -		2,335 30	
			12,004 70
			$224,006 25
Add amount disbursed on account of the establishment, from the 1st January to the 31st December, 1803, per statement herewith, marked A, - - -		- -	17,705 95
Add amount of wastage to the 31st December, 1802, per statement accompanying the Comptroller's report of the 2d March, 1803, marked D, - - -		$14,340	
Add amount of wastage from 1st January to 31st December, 1803, per statement herewith, marked C, - - - - - - - - -		1,380 58 5	
Total amount wastage to the 31st December, 1803, - - - -		$15,720 58 5	
Deduct amount retained of deposites, per former statement transmitted, marked D, - - - - - - -	$2,335 30		
Deduct ditto, from the 1st January to the 31st December, 1803, per statement herewith, marked C, - - - - - -	107 94 5		
Total amount retained of deposites to the 31st December, 1803, - - -		2,443 24 5	
			13,277 34
Total amount of disbursements on account of the establishment, from the commencement of the institution to the 31st December, 1803, - - -		- -	$254,989 54
From the above deduct the gain on copper coinage from the commencement of the institution to the 31st December, 1803, - - - - - -		- -	29,783 80 5
Nett charge on the coinage of gold, silver, and copper, to the 31st December, 1803, including the cost of lots, buildings, machinery, &c. - - - - -		- -	$225,205 73 5

Comptroller's Office, *March* 10, 1804.

ANDREW ROSS.

8th CONGRESS.] No. 220. [2d SESSION.

PROTECTING DUTY ON SLATE.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, NOVEMBER 15, 1804.

Mr. SAMUEL L. MITCHILL made the following report:

The Committee of Commerce and Manufactures respectfully submit their report on the memorial of the President and Directors of the New York Slate Companies:

Two associations of individuals, in the State of New York, were formed, one in the year 1800, and the other in 1803, for the purpose of exploring and opening quarries of slate, within Dutchess county, in the said State. After expending considerable capital, they state that they have been successful in finding slate of an excellent quality. This they have brought to market in great quantity, and offer for sale at a reduced price of fifty per cent. They allege that they are capable of supplying the whole domestic demand for this useful article of building, and could easily furnish slate of various sizes and thickness, for exportation. But they complain of the rivalship and competition of the importers of slate from foreign countries; who, by means of superior numbers and capitals, can, without sensible inconvenience, submit to temporary losses, undersell the petitioners, and interrupt the regular course of their domestic industry. For the sake of preventing these discouraging embarrassments, they solicit an increase of impost on the importation of slate from foreign parts.

In the preamable to the act "making further provision for the payment of the debts of the United States," passed August 10th, 1790, it is declared that duties were laid on goods, wares, and merchandise, imported, for the discharge of the debts of the United States, AND THE ENCOURAGEMENT AND PROTECTION OF MANUFACTURES. By the first section of that act, slate was charged with a duty of 10 per cent. ad valorem. Afterwards, by the act "for raising a further sum of money for the protection of the frontiers, and for other purposes therein mentioned," passed May 2d, 1792, an additional 2½ per cent. was added; but this ceased at the end of two years, by its own limitation. Then again an additional five per cent. ad valorem was laid upon imported slate, by the first section of the "act for laying additional duties on goods, wares, and merchandise, imported into the United States," passed June 7th, 1794.

A further impost of 2½ per cent. was laid by the first section of the "act further to protect the commerce and seamen of the United States against the Barbary Powers," passed March 25th, 1804, upon all goods, wares, and merchandise, chargeable with an ad valorem duty. Slate comes within this class of articles. The money collected goes to "the Mediterranean fund;" and this additional 2½ per cent. will not be discontinued until three months after a ratification of a treaty of peace with Tripoli.

Hence, it appears that the existing duties on slate, imported from foreign ports, amount to 17½ per cent. if imported in ships or vessels of the United States; and computing the 10 per cent. additional, amount to 19¼ per cent. upon all slate imported in vessels not of the United States. When to these are added freight, commission, insurance, and the other heavy charges on such a bulky article, it would seem that a sufficient *protecting* duty was already imposed to encourage this species of domestic manufacture. The committee are inclined to think it would be impolitic to increase the import to a *prohibitory* amount.

The committee cannot forbear to express a sentiment of pleasure on this discovery of an inexhaustible quantity of an incombustible material for covering buildings. The increasing scarcity of timber, and the prevailing custom of constructing fire proof houses, added to the more excellent, it may be said unequalled quality and abundance of the slate of New York, may be expected in a short time to accomplish the wishes of the petitioners, and give the home made slate a complete ascendancy in the market. While, therefore, they rejoice at the detection of this new resource of their country, and of its proportionally increased independence, they forbear to recommend any augmentation of impost upon its introduction from abroad.

On the whole, it is the opinion of the committee that any additional duty upon imported slate would, at this time, be inexpedient.

8th CONGRESS.] No. 221. [2d SESSION.

STATE OF THE FINANCES.

COMMUNICATED TO THE SENATE, NOVEMBER 21, 1804.

In obedience to the directions of the act supplementary to the act, entitled "An act to establish the Treasury Department," the Secretary of the Treasury respectfully submits the following report and estimates:

REVENUE.

The nett revenue, arising from duties on merchandise and tonnage, which accrued during the year 1802, and on which the estimates of last year were predicated, amounted, as will appear by the statement A, to $10,154,000. The nett revenue, arising from the same source, which accrued during the year 1803, has amounted, as appears by the same statement, to $11,306,000; and it is ascertained that the nett revenue which accrued during the three first quarters of the year 1804, considerably exceeds that of the corresponding quarters of the year 1803. Without drawing any inference from the increase of the present year, an increase which must be ascribed to the situation of Europe, and will, eventually, be diminished by subsequent re-exportations, that branch of the revenue may, exclusively of the Mediterranean fund, be safely estimated at $10,730,000, which is the average of the two years 1802 and 1803. The actual payments in the treasury, on account of those duties, during the year ending on the 30th of September last, amount nearly to the same sum; (*a*,) and there is no reason to suppose that the receipts of the ensuing, will fall short of those of last year.

The statement B exhibits, in detail, the several species of merchandise, and other sources, from which that revenue was collected, during the year 1803.

(*a*.) 10,729,708 dollars and 54 cents.

It also appears, that the revenue arising from the sales of public lands is gradually increasing. The statement C shows that, exclusively of the September sales, at Cincinnati, three hundred and fourteen thousand acres have been sold during the year ending on the 30th of September last. The proceeds of those sales, calculated on the supposition that every purchaser will be entitled to the discount allowed in case of prompt payment, would yield five hundred and fifteen thousand dollars. And, notwithstanding the difficulties which exist in drawing into the treasury the moneys collected by the receivers of the remote land offices, it is believed that the actual receipts from that source will, for the ensuing year, exceed four hundred and fifty thousand dollars.

The permanent revenue of the United States may, therefore, including the duties on postage, and other small incidental branches, be computed at eleven millions two hundred thousand dollars.

And the payments in the treasury, during the year 1805, on account of the temporary duties which constitute the "Mediterranean Fund," are estimated at five hundred and fifty thousand dollars; making, in the whole, for the probable receipts of that year, a sum of - - - - - - - - - - $11,750,000

EXPENDITURES.

The expenses of the year 1805, which must be defrayed out of that year, consist of the following items:

1. The annual appropriation of eight millions of dollars, for the payment of the principal and interest of the public debt; of which near $3,700,000 will be applicable to the discharge of the principal, and the residue to the payment of the interest, - - - - -		$8,000,000
2. For the Civil Department, and all domestic expenses of a civil nature, including military pensions, the light-house and mint establishments, and the expenses of surveying public lands,		952,000
3. For expenses incident to the intercourse with foreign nations, including the payment of awards under the 7th article of the British treaty, and the permanent appropriation for Algiers, -		294,000
4. For the Military and Indian departments, including the permanent appropriation for certain Indian tribes, - - - - - - - - - - -		954,000
5. For the Naval establishment, viz. annual appropriation charged to the ordinary revenue, - - - - - - - - - -	$650,000	
Extraordinary expenses of the last expedition against Tripoli, which will be payable in the year 1805, and are chargeable to the Mediterranean fund, - - - -	590,000	
		1,240,000
6. Reserved out of the Mediterranean fund, for meeting other extraordinary expenses, which may be incurred under the act constituting the fund, - - - - - -		100,000
Making, altogether, - - - -		11,540,000
Eleven millions five hundred and forty thousand dollars; and, deducted from the revenue of -		11,750,000
Leaves a surplus of more than two hundred thousand dollars.		$210,000

MEDITERRANEAN FUND.

The sum which may probably be received during the year 1805, on account of that fund, and the payments during that year, which will ultimately be charged to the fund, are included in the preceding estimate of receipts and expenditures; but it is necessary to give a distinct view of the whole amount of revenue and expenses under that head.

The value of merchandise, paying duties ad valorem, which was imported in the year 1802, amounts, after deducting the exportations of the same year, to $31,706,000. The value of the same description of merchandise, imported in the year 1803, amounts to $34,370,000. The additional duty of 2½ per cent. on that description of imported articles, constitutes the Mediterranean Fund, and calculated on the average importations of the two years, would have yielded, annually, $826,000. But several articles, which, in the years 1802 and 1803, paid duties ad valorem, having, in lieu thereof, been charged with specific duties, by an act of last session, are not liable to the additional duty of 2½ per cent. Although the value of those articles cannot be precisely ascertained, it is believed that the deduction, on that account, will not amount to $50,000, and that the proceeds of the additional duty may be computed at the annual sum of $780,000; and for the eighteen months commencing on the 1st July, 1804, and ending on the 31st December, 1805, at $1,170,000. The expenses authorized under the act constituting the fund, have been predicated on that estimate, and apportioned in the following manner:

1. For the Navy Department, (in addition to the annual appropriation of $650,000) viz.

There had been advanced, from the ordinary revenue, prior to the 30th September, 1804, -	$350,000	
A further payment will be made before the 1st January, 1805, of - - -	130,000	
To be paid during the year 1805, on account of this fund, as stated under the 5th item of expenditures for that year, - - - - - - - -	590,000	
		$1,070,000
2. Reserved for other extraordinary expenses, which may be incurred for the same object, being the 6th item of expenditures for the year 1805, - - - - -		100,000
		$1,170,000

Those duties began to operate on the 1st day of July last; but, as they are payable six, eight, nine, ten, and twelve months after the importation, no part will be paid in the treasury during the present year; and a sum of only $550,000 is expected to be received in the course of the year 1805. For that sum only, credit has been taken in the general estimate of receipts for that year; whilst a part of the $1,170,000, chargeable to the fund, has already been expended, and the rest is included in the preceding estimate of expenses for 1805. The difference, amounting to $620,000, will, at the end of the next year, consist of outstanding bonds, payable in 1806. And, if the additional duty should, as well as the extraordinary expense for which it is appropriated, cease at that time, that outstanding balance will, as it is collected, replace in the treasury the sum advanced for the ordinary revenues, in anticipation of the proceeds of the fund. For it is hoped that the situation of the treasury will render it unnecessary to recur to the authority given by the act, to borrow on the credit of the fund.

BALANCE IN THE TREASURY.

The greater part of the balance of $5,860,981 54, which, on the 30th day of September, 1803, remained in the treasury, was, in the last year's report, considered as applicable to the payments of certain extraordinary demands, therein stated.

As no payment has been made on that account, during the last year, besides the first instalment of $888,000 due to Great Britain, nor any other extraordinary expense been discharged, than the advance of $350,000, in anticipation of the Mediterranean fund; the balance remaining in the treasury on the 30th September, 1804, still amounted to $4,882,225 11. That sum, together with the estimated surplus of revenue for the year 1805, the sum advanced from the ordinary revenue to the Mediterranean fund, and the arrears of the direct tax and internal revenues, may still be considered as sufficient to discharge the balance of $1,776,000, due to Great Britain; the loan of $200,000 due to Maryland; and two millions of dollars on account of the American claims assumed by the French convention. As the greater part of those demands will be paid in the course of the year 1805, the balance will not, probably, at the end of that year, exceed the sum which it is always expedient to retain in the treasury.

PUBLIC DEBT.

It appears by the estimate D, that the payments on account of the principal of the public debt, have, during the year ending on the 30th September last, amounted to - - - - - - $3,652,887 15

And during the three years and a half, commencing on the 1st day of April, 1801, and ending on the 30th September, 1804, to - - - - - - - - - $13,576,891 86

During the same period, a new debt of thirteen millions of dollars has been created by the purchase of Louisiana, viz:

Six per cent. stock, issued in conformity with the convention, - - - -	$11,250,000
Amount of American claims assumed by the convention, and for the payment of which authority has been given to obtain a loan; two millions thereof being already provided for, out of the surplus specie in the treasury, - - - - - - - - -	1,750,000
	$13,000,000

Another view of the subject may be given, in the following manner:

The balance in the treasury amounted, on the 1st day of April, 1801, to -	$1,794,044 85	
And on the 30th September, 1804, to - - - - -	4,882,225 11	
Making an increase of - - - - - - - -		$3,088,180 26
From which deducting the proceeds of the sales of the bank shares, - - -		1,287,600 00
Leaves, for the increase arising from the ordinary revenue, - - -		$1,800,580 26

From the 1st day of April, 1801, to the 30th September, 1804, the following debts, which originated prior to that period, have been discharged:

1st. Payments on account of the domestic and foreign debt, as above stated, -	$13,576,891 86	
2d. First instalment of the sum payable to Great Britain, "in satisfaction and discharge of the money which the United States might have been liable to pay, in pursuance of the provisions of the sixth article of the treaty of 1794," -	888,000 00	
		$14,464,891 86
Making, altogether, - - - - - - - -		$16,265,472 12
And from which, deducting fifteen millions, being the purchase money of Louisiana, -		15,000,000 00
Leaves, - - - - - - - - - -		$1,265,472 12

A difference of more than twelve hundred thousand dollars in favor of the United States.

It may be added, that, if the revenue shall, during the ensuing year, prove, as is not improbable, more productive than has been estimated, the surplus will be applied towards the payment of the above mentioned sum of $1,750,000, yet unprovided for, on account of the American claims, and will, so far, diminish the amount of the loan authorized for that object.

From the preceding statements and estimates it results, that the United States have, during the period of three years and a half, ending on the 30th September last, discharged a larger amount of principal of their old debt, than the whole amount of the new debt, which has been or may be created in consequence of the purchase of Louisiana; and that their existing and growing resources will, during the ensuing year, be sufficient, after defraying the current expenses of the year, and paying more than $3,750,000, on account of the engagements resulting from the French and British conventions, to discharge a further sum of near three millions and seven hundred thousand dollars, of the principal of the public debt.

All which is respectfully submitted.

ALBERT GALLATIN, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *November 19th*, 1804.

A.

A Statement exhibiting the amount of duties which accrued on Merchandise, Tonnage, Passports, and Clearances; of Debentures issued on the exportation of Foreign Merchandise; of payments for Bounties and Allowances and for expenses of collection, during each of the years 1802 *and* 1803.

	DUTIES ON			Debentures issued.	Bounties and allowances.	Gross revenue.	Expenses on collection.	Nett revenue.
	Merchandise.	Tonnage.	Passports & clearances.					
1802	$14,795,975 87	$161,709 79	$13,820 00	$4,197,256	$134,233 80	$10,640,015 86	$485,451 93	$10,154,563 93
1803	14,249,958 57	166,528 91	15,902 00	2,569,813	151,717 86	*11,710,858 62	404,428 40	11,306,430 22

*Gross revenue for the year 1803, . . .	$11,710,858 62
Deduct interest and storage, ...	15,999 23
Gross revenue, per statement B, . . .	$11,694,859 39

A Statement of the amount of American and Foreign Tonnage employed in Foreign trade, for the year 1803, *as taken from the records of the Treasury.*

American tonnage in foreign trade, ...	$787,424
Foreign tonnage, ...	163,889
Total amount of tonnage employed in the foreign trade of the United States, . .	$951,313
Proportion of foreign tonnage to the whole amount of tonnage employed in the foreign trade of the United States, ...	17.2 to 100

TREASURY DEPARTMENT, *Register's Office, November* 14*th*, 1804.

JOSEPH NOURSE, *Register.*

B.

A Statement exhibiting the value and quantities, respectively, of merchandise, on which duties actually accrued during the year 1803, (*consisting of the difference between articles paying duty, imported, and those entitled to drawback, re-exported*) *and, also, of the nett revenue which accrued, during that year, from duties on merchandise, tonnage, passports, and clearances.*

GOODS PAYING DUTIES AD VALOREM.				
26,370,279 dollars, at 12½ per cent.			3,296,284 87	
7,616,432 do. 15 do.			1,142,464 80	
383,165 do. 20 do.			76,633 00	
34,369,876			4,515,382 67	
(*a.*) Spirits, 8,959,342 gallons, at 29 cts. average			2,594,259 10	
(*b.*) Sugar, 51,066,934 lbs. at 2½ average			1,290,034 16	
(*c.*) Salt, 2,760,648 bushels, at 20			552,129 60	
(*d.*) Wines, 1,772,768 gallons, at 34 average			603,146 06	
(*e.*) Teas, 3,174,370 lbs. at 16 average			509,138 77	
Coffee, 8,495,260 lbs. at 5			424,763 00	
Molasses, 5,963,275 gallons, at 5			298,163 75	
(*f.*) All other articles			509,116 38	
			11,296,133 49	
Deduct amount of duties refunded	16,402 95			
Do. being difference in calculation	130 00			
		16,532 95		
				11,279,600 54
3½ per cent. retained on drawbacks				94,096 09
Extra duty of 10 per cent. on merchandise imported in foreign vessels				138,731 85
Nett amount of duties on merchandise				11,512,428 48
Duties on tonnage				166,528 91
Duties on passports and clearances				15,902 00
Gross revenue, as per statement A.				11,694,859 39
Accounts not received, estimated at			12,000 00	
Deduct debentures issued, abstracts for which have not been rendered			4,599 50	
				7,400 50
				11,702,259 89
Deduct expenses of collection				404,428 40
Nett revenue				$11,297,831 49

Explanatory Statements and Notes.

(*a.*) Spirits, viz:					
Grain,	1st proof	1,129,110	gallons, at 28 cents,		$316,150 80
	2d do.	66,419	do. 29		19,261, 51
	3d do.	587	do. 31		181 97
	4th do.	67,545	do. 34		22,965 30
	5th do.	5,285	do. 40		2,114 00
	6th do.	2,564	do. 30		1,282 00
Other materials,	1st & 2d do.	1,820,222	do. 25		455,055 50
	3d proof	2,929,723	do. 28		820,322 44
	4th do.	3,309,341	do. 32		1,058,989 12
	5th do.	18,741	do. 38		7,121 58
	6th do.	386	do. 46		177 56
Imported,		9,349,923		Duties,	2,703,621 78
Exported,		390,581		Do.	109,362 68
Consumed,		8,959,342			2,594,259 10
(*b.*) Sugar, viz:					
Brown,	48,394,771 pounds, at 2½ cents				1,209,869 27
White,	2,672,163 do. 3 do.				80,164 89
	51,066,934				$1,290,034 16
(*c.*) Salt—					
Imported, bushels of 56 pounds			3,542,872		
Exported,		23,635			
Amount of bounties and allowances, $151,717 86, reduced into bushels of salt, at the present rates,		758,589			
			782,224		
Paying duty, bushels of 56 pounds,			2,760,648	at 20 cts.	552,129 60
(*d.*) Wines, viz:					
Madeira, 1st quality,		242,537	gallons, at 58 cents		140,671 46
do. 2d do.		69,644	do. 50		34,822 00
Sherry and St. Lucar,		309,867	do. 40		123,946 80
Oporto and Lisbon,		168,922	do. 30		50,676 60
Burgundy and Champaigne,		3,738	do. 45		1,682 10
Teneriffe, Fayal, and Malaga		422,638	do. 28		118,338 64
Other, in bottles,		43,845	do. 35		15,345 75
do. in casks,		511,577	do. 23		117,662, 71
	Gallons,	1,772,768		Duties,	$603,146 06

(e.) Teas, viz:			
Bohea,	1,909,282 lbs. at 12 cents,		229,113, 84
Souchong,	225,139 do. 18		40,525 02
Hyson,	257,509 do. 32		82,402 88
Other green,	782,440 do. 20		156,488 00
Extra duties on teas, imported from other places than India,			609 03
Pounds,	3,174,370	Duties,	$509,138 77
(f.) All other articles—			
Beer, ale, and porter,	182,651 gallons, at 8 cents,		$14,612 08
Cocoa,	507,679 pounds, at 2		10,153 58
Chocolate,	951 do. 3		28 53
Sugar candy,	8,003 do. 11½		920 34
loaf,	9,010 do. 9		810 90
other refined,	725 do. 6½		47 12
Candles, tallow,	21,245 do. 2		424 90
wax,	1,683 do. 6		100 98
Cheese,	68,715 do. 7		4,810 05
Soap,	34,108 do. 2		682 16
Pepper,	1,828,142 do. 6		109,688 52
Pimento,	437,505 do. 4		17,500 20
Tobacco,	111,739 do. 10		11,173 90
Do.	12,820 do. 6		769 20
Snuff,	1,940 do. 22		426 80
Do.	61 do. 10		6 10
Indigo,	130,844 do. 25		32,711 00
Cotton,	288,330 do. 3		8,649 90
Nails,	3,674,769 do. 2		73,495 38
Spikes,	353,485 do. 1		3,534 85
Lead,	2,657,499 do. 1		26,574 99
Steel,	7,394 cwt. at 100		7,394 00
Hemp,	122,545 do. 100		122,545 00
Cables,	829 do. 180		1,492 20
Tarred cordage,	7,816 do. 180		14,068 80
Untarred cordage and yarn,	1,030 do. 225		2,317 50
Twine and pack thread,	1,979 do. 400		7,916 00
Glauber salts,	1,193 do. 200		2,386 00
Coal,	419,400 bush. at 5		20,970 00
Boots,	4,443 pairs, at 75		3,332 25
Silk shoes,	2,417 do. 25		604 25
Other shoes, for men and women,	54,150 do. 15		8,122 50
Do. for children,	6,199 do. 10		619 90
Wool cards,	11 doz. at 50		5 50
Playing do.	884 packs, at 25		221 00
			$509,116 38

TREASURY DEPARTMENT, *Register's Office, November* 14, 1804.

JOSEPH NOURSE, *Register.*

C.

Statement of the Land sold in the districts of Zanesville, Marietta, Steubenville, Chillicothe, and Cincinnati, from 1st October, 1803, to 30th September, 1804; showing, also, the amount of receipts from individuals, and payments made by Receivers, during the same time, with the balances due, both on October 1st, 1803, and October 1st, 1804.

Offices.	Lands sold.		In the hands of Receivers, Oct. 1st, 1803.	Due by individuals, 1st October, 1803.	Receipts, by Receivers, from individuals.			Payments by Receivers.		Repayments.	Balance due on 1st Oct. 1804.		Total balance due 1st Oct. 1804.
	Acres.	Purchase money.			On account of purchase money.	On account of Surveying fees.	Amount of forfeitures.	Into treasury.	The part for expenses.		From individuals	By receivers.	
Zanesville,	11,224.16 2/4	$23,168 38	-	-	$4,407 03 2/4	$87 00	$77 60	-	-	-	$18,761 34 2/4	$4,571 63 2/4	$23,332 98
Marietta,	10,084.79	20,169 84	$2,074 65	$13,463 00 2/4	5,767 60	63 00	75 54	$4,312 82	$548 18	$16 32	27,865 24 2/4	3,651 65	31,516 89 2/4
Steubenville,	122,990.55	251,972 84	140,392 89 2/4	416,843 62	195,021 58 2/4	901 50	381 19	232,708 43 2/4	3,744 74 2/4	404 18	473,794 87 2/4	103,584 55 2/4	577,379 43
Chillicothe,	97,733.01 2/4	195,810 99 2/4	81,883 54	291,444 62	114,393 46	975 00	357 17	105,675 26 2/4	2,726 24 2/4	-	372,862 15 2/4	91,933 90 2/4	464,796 06
Cincinnati,	72,220.89	144,441 78	36,081 38 2/4	370,638 93	75,667 14 2/4	436 65 2/4	134 25	18,258 13	1,356 38	20 77	439,413 56 2/4	94,040 53 2/4	533,454 10
	314,253.41 2/4	635,563 83 2/4	260,432 47	1,092,390 17 2/4	395,256 82 2/4	2,463 15 2/4	1,025 75	*360,954 65	8,375 55	441 27	1,332,697 18 3/4	297,782 27 3/4	1,630,479 46 2/4

* Paid into treasury, in stock transferred to the United States, - - - - - - - - - - - - - $10,517 71
Paid in specie, by warrants on Receivers, - - - - - - - - - - - - 340,848 94
Paid in specie, by warrants on Treasurer, - - - - - - - - - - - - 17,878 74
358,727 68
Payments by Receivers, to be covered by warrants, - - - - - - - - - - - - 5,773 76
375,019 15
Deduct moneys paid by individuals to the Treasurer of the United States, in the year ending September 30th, 1804, included in the above amount of "warrants on Treasurer," but not yet stated in the accounts of Receivers, - - - - - - - - - - - - 14,064 50
360,954 65

	Acres.
Total sales of land, from the opening of the land offices to 30th September, 1803, - - - - - - - - - - - -	919,724.65
Amount sold since, as above stated, - - - - - - - - - - - -	314,253.41 2/4
Total,	1,223,978.06 2/4

NOTE.—The latest returns received from Cincinnati, were to 31st August, 1804.

C—Continued.

Estimate showing when the instalments, which compose the balance due from individuals, will become payable.

Offices.	Remaining due in 1804.	Becoming due in 1805.	Becoming due in 1806.	Becoming due in 1807.	Becoming due in 1808.	Total.
Zanesville, - -	1,385 06	-	5,792 09½	5,792 09½	5,792 09½	18,761 34½
Marietta, - -	5,118 81½	5,452 45	7,286 72	5,815 59¾	4,191 66½	27,865 24½
Steubenville, -	6,130 02¾	175,529 48½	152,951 96	90,532 03	48,651 37½	473,794 87¾
Chillicothe, -	56,781 77¾	132,784 59½	78,974 72¾	63,328 24¾	40,992 80½	372,862 15½
Cincinnati, - -	108,813 14	161,566 35½	96,398 54½	51,259 54	21,375 98½	439,413 56½
Dollars,	178,228 82	475,332 88½	341,404 04¾	216,727 50¾	121,003 92¾	1,332,697 18¾

TREASURY DEPARTMENT, *Register's Office, November 14th*, 1804.

JOSEPH NOURSE, *Register.*

D.

An estimate of the principal redeemed of the debt of the United States, from 1st October, 1803, to 30th September, 1804; showing, also, the redemption of the principal of the said debt, from 1st April, 1801, to 30th September, 1804.

			Redemption from 1st October, 1803, to 30th September, 1804.	Redemption from 1st April, 1801, to 30th September, 1803, as per document E, referred to in Secretary's report of 24th October, 1803.	Total principal redeemed from 1st April, 1801, to 30th September, 1804.
ON ACCOUNT OF THE DOMESTIC DEBT.					
The amount of warrants issued on the Treasurer of the United States, according to the quarter yearly statement of receipts and expenditures, from 1st October, 1803, to 30th September, 1804, exclusive of $946 51, repaid into the treasury, was		$4,367,185 96			
Deduct interest which accrued during the same period, calculated quarter yearly, - -		3,325,511 74	1,041,674 22	2,641,516 22	3,683,190 44
Payments made in certificates of the debt of the United States, on account of lands purchased, - - - -			9,206 47	43,939 66	53,146 13
Payments to foreign officers, and for certain parts of the domestic debt, - - - - - - -			5,773 40	60,223 63	65,997 03
Payments on account of domestic loans, - - -			500,000 00	1,990,000 00	2,490,000 00
ON ACCOUNT OF THE FOREIGN DEBT.					
The amount of warrants issued on the Treasurer of the United States, exclusive of $120,000 repaid into the treasury, and $4,595 39, the amount of commissions to the purchasing agents, was - - - - -		$2,876,541 22			
Deduct one year's interest on the Dutch debt, viz: Amount of one year's interest, including commissions and postage of letters, after deducting for anticipation of interest paid by commissioners, *Guilders*, 693,000					
At 40 cents, is - -	$277,200 00				
Deduct gain on exchange, -	25,641 77				
	251,558 23				
Interest to 30th September, 1804, on the Louisiana six per cent. stock,	528,749 93				
		780,308 16	2,096,233 06	5,188,325 20	7,284,558 26
			3,652,887 15	9,924,004 71	13,576,891 86

TREASURY DEPARTMENT, *Register's Office, 14th November*, 1804.

JOSEPH NOURSE, *Register.*

8th Congress.] No. 222. [2d Session.

REMISSION OF DUTIES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, DECEMBER 4, 1804.

Mr. Crowninshield, from the Committee on Commerce and Manufactures, to whom were referred the petition of Thomas Parker and others, Directors of the Library Company of Philadelphia, and the memorial and petition of the Board of Trustees of the College of New Jersey, made the following report:

The Directors of the Library Company of Philadelphia state to the House, that they have lately received a valuable collection of books and prints, bequeathed to their institution, by the Rev. Samuel Preston, of the county of Kent, in Great Britain, on the importation of which, at Philadelphia, the sum of four hundred and ninety eight dollars and twenty cents is demanded for duties, agreeably to the laws of the United States.

The President of the Board of Trustees of New Jersey College informs Congress, that, after replenishing their library, (which had been destroyed by fire) in part, by donations and purchases of books, they have been obliged to import a large number of books from Europe, on the importation of which duties have been bonded at New York, under the laws of Congress, to the amount of four hundred and fifteen dollars and sixty-two cents.

The object of the petitioners, in both instances, is to be exonerated from the payment of the duties, on their respective importations, and they pray that the bonds given at the custom house may be cancelled.

It is not within the knowledge of the committee that any duties which have accrued upon any importation whatever have been restored to the importers. To grant exemptions from duty to any institution, or to free any class or body of our citizens from the obligations of their bonds, for money due to the United States, would be going beyond what the committee could venture to recommend to the House. "All duties shall be *uniform* throughout the United States," is the peremptory language of the constitution, and the committee are well persuaded that the petitioners themselves would not, after mature reflection, hesitate to acknowledge, that the constitution is the paramount law, and that, in granting a privilege to them, to import books free of duty, while the right is denied to others, would be a violation of that justice which is so eminently due to the whole people of the United States; and as, from a late decision of the House, involving the same principle, there can be no reasonable expectation that the petitioners could obtain the exemptions prayed for,

The committee recommend that they have permission to withdraw their respective petitions.

8th Congress.] No. 223. [2d Session.

REMISSION OF DUTIES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 7, 1805.

Mr. Crowninshield, from the Committee on Commerce and Manufactures, to whom were referred the petitions of Benjamin Bailey, James Bogart, Jr. and others, citizens of the United States, and resident merchants of the city of New York, made the following report:

The petitioners have been sufferers to a large amount, by a late distressing fire in the city of New York. They represent that theyimported into the district of New York, various goods and merchandise, of a great value; and while they were still owners of such property, a conflagration took place, and destroyed their stores, with all, or nearly all, their contents, including the merchandise on which the duties were secured to be paid. They pray that Congress will authorize the collector of New York to deliver up, or cancel, all bonds or other securities given by them for duties upon such part of the said goods and merchandise as were destroyed by the fire.

Repeated decisions on similar applications leave no doubt on the mind of the committee that it would be improper to grant the prayer of the petition. When any article is imported into the United States, and the duties thereon are ascertained at the custom house, the amount forms a part of the actual value, and is an insurable interest: if it is afterwards destroyed by fire, or lost in the transportation, coastwise, from port to port, or in any manner injured or damaged, it has never yet been considered that the United States were bound to cancel the bonds entered into by the importers for the duties. The United States can, in no respect, be considered in the light of underwriters. When the duties have, at any time, accrued, they ought to be paid, and the importing merchant can have no greater right to call upon the Government for a return of the duties, than he would to demand of the seller a diminution in the price, or to ask the possessor of his note or bond, that he may be exonerated from the payment for any article purchased in the market, merely because the bargain was not advantageous, or because the merchandise was burnt or destroyed, which formed and constituted the evidence of *value* "*received.*" It is with regret the committee make these observations, but they wish it to be generally understood by the merchants, that, in no case could they deem it proper to advise the House to refund the duties upon merchandise destroyed by any accident whatever.

It is true the treasury of the United States ought not to be enriched from the losses of private individuals, and that our revenue is chiefly derived from the duties on articles consumed in the country; but, when it is fairly considered that, to abandon claims upon the importers, would lead to numerous impositions; that if some were relieved from debts contracted in good faith, (although the articles on which those debts originated were actually destroyed) it might induce others to expect similar indulgencies, without having equal claims upon the national bounty, and as there exists a strong necessity for perserving uniformity in these decisions; and as it cannot be reasonably expected that Congress should now deviate from a long course of parctice, founded as it is on equitable and strict commercial prinples, the committee recommend that the petitioners have permission to withdraw their petition.

8th CONGRESS.] No. 224. [2d SESSION.

DRAWBACK.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 11, 1805.

Mr. CROWNINSHIELD, from the Committee on Commerce and Manufactures, to whom was referred the memorial of Thomas Ketland, of the city of Philadelphia, merchant, made the following report:

The petitioner, with John Ketland and James Williamson, all of Philadelphia, in June, 1799, purchased the ship Washington, in London. It is stated that the ship arrived in the Delaware, on the 4th of May, 1800, entered at the custom house in Philadelphia, on the 17th of said month, and cleared out for Batavia, on the 9th July following, at which time she received a sea letter, and other regular documents.

The Washington is a *foreign built ship*, and by existing laws is not entitled to the benefit of an American register.

It appears that merchandise, on which the drawback was payable, was exported in the ship to Batavia, (the quantity not stated) which, having been previously imported in the same ship, had been charged with the *additional ten per cent. on the duties.*

The collector retained this part of the drawback, under the direction of the act of the 13th of May, 1800, and which the petitioner is now solicitous should be refunded to him.

The Committee of Commerce and Manufactures reported on this case at the last session of Congress, but the petitioner being of opinion that the committee have misconstrued the material facts upon which their decision was founded, solicits a revision, for reasons mentioned in his petition.

On the 13th of May, 1800, Congress passed an act, in which it is declared that no part of the additional duties, payable on goods imported in *foreign ships*, should be drawn back on exportation. And on the 14th of April, 1802, another law was passed, declaring that the act above referred to, should not be deemed to operate upon unregistered ships or vessels, owned by citizens of the United States, at the time of passing the said act, in those cases where such ship or vessel, *at that time*, possessed a sea letter, or other regular document, issued from a custom house of the United States, proving such ship or vessel to be American property.

At the last session, from the documents then exhibited, the committee concluded the ship sailed for Batavia without a sea letter, but they did not rest their decision on that point. It was material only to prove that the Washington, on the 13th of May, 1800, did not possess a sea letter, or any regular documents, issued from a custom house of the United States, proving her to be American property. It is stated, in that report, that the act of 1802 did not mean "to extend its remedial operation, or to retrospect beyond the 13th of May, 1800; and the petitioner's case not coming within the limitation and description therein specified, there did not seem to be even an equitable claim on the Government, for the drawback of the additional duties," &c.

A certificate from the collector of Philadelphia states that the ship cleared out for Batavia on the 9th of July, 1800, and took out a sea letter and the usual documents; so that it is fully proved she does not come within the provisions of the act of April, 1802: for that act was only meant to operate in favor of vessels possessing a sea letter, &c. on the 13th of May, 1800.

By looking at a document furnished the committee, it appears the petitioner places some dependence on the circumstance; that the ship's "*manifest*" was delivered to a revenue officer, on the 9th of May, but he acknowledges that the entry at the custom house was not made until the 17th of May. A manifest is not a regular document issued from the custom house; it is a memorandum or inventory of the inward cargo, to whom consigned, &c., and is generally made out at sea, and is presented to any revenue officer who demands it, and a copy is always necessary to be delivered previous to the entry.

This paper furnishes no evidence whatever, that the owners of the ship Washington ought to receive the allowance prayed for. Upon an impartial review of the whole case, therefore, the committee are satisfied—

1st. That the ship Washington, on the 13th of May, 1800, did not possess a sea letter, or any regular document issued from a custom house of the United States, proving her to be American property.

2d. That, under existing laws, although the ship received a sea letter, &c. on the 9th of July, 1800, and may now possess it, no goods or merchandise imported in that ship, after the date of the act of May, 1800, can be entitled to the allowance of the additional duties, as drawback upon their exportation, either in the same bottom, or on any other whatever. And further, the committee are fully convinced that unregistered vessels of the United States ought not to receive the same privileges, in our own ports, as those built within the United States, and entitled by the laws to the benefit of American registers; and the ship Washington's case clearly not being within the limits or provisions of the act of April, 1802,

The committee submit their opinion, that the prayer of the petition of Thomas Ketland ought not to be granted.

8th CONGRESS.] No. 225. [2d SESSION.

EXTENSION OF DUTY BONDS.

COMMUNICATED TO THE SENATE, ON THE 17TH OF JANUARY, 1805.

To the Honorable the Senate and House of Representatives of the United States in Congress assembled, the petition of the subscribers, merchants, residing in the city of New York, respectfully showeth:

That your petitioners are concerned in trade and navigation, to a considerable extent, between the port of New York and different ports on the continent of South America; that, by the act, entitled "An act to regulate the collection of duties on imports and tonnage," the terms of credit allowed for the payment of duties imposed on all "goods, wares, and merchandise, (other than wines, salt, and teas) imported from any other place than Europe or the West Indies," are as follow: one half of such duties payable in six months, one quarter in nine months, and the other quarter in twelve months from the date of each respective importation, as by the said act, to which your petitioners refer, may more fully appear; that, by a construction of the said act, adopted by the collector of the port of New York, which appears to your petitioners to be evidently founded in mistake, and which they are advised by counsel is certainly incorrect, your petitioners conceive that they have been much aggrieved by being obliged to give bonds to the said collector for the payment of such duties, on goods imported from the continent of South America, the one half in three months, and the other half in six months, and to pay such duties, accordingly, as in the

case of goods imported from the West Indies; that your petitioners are credibly informed, and believe, that a different construction of the said act, in this respect, has prevailed in several other ports of the United States, and the terms of credit, first above mentioned, allowed, which your petitioners believe is obviously the intent and meaning of the said act; that some of your petitioners have, at length, resisted the payment of the said duties at the periods claimed by the said collector of the port of New York, and have commenced a suit in the circuit court of the United States, in equity for the district of New York, in order to obtain a judicial determination of the credits allowed for the payment of such duties by the said act, but, at the same time, offering, in the said suit, to pay the duties in question therein, at such times as should be directed by the said court, which suit is still depending and undetermined; and your petitioners hoped that the mode so adopted, of settling the construction of the said act, if there existed any doubt concerning it, would have been deemed proper, and that a judicial decision thereon would be regarded as regulating the subsequent practice under the same. But your petitioners have since been informed that some application or representation on this subject has been made to your honorable body, and that, in consequence thereof, a bill hath been introduced in the honorable the House of Representatives, proposing to alter or limit the terms of credit on goods imported into the United States from all places on the continent of South America, situated north of the equator, to the periods of credit allowed for duties on goods imported from the West Indies. Your petitioners cannot but view the limitation proposed by the said bill as particularly injurious to their interest, and to the prosperity of a trade, already extensive, and in which a large portion of citizens of the United States are engaged; and your petitioners beg leave to represent, as an important consideration in favor of the periods of credit which they consider to be well established by the act above mentioned, that the voyages to the usual places of trade on the continent of South America; although north of the equator, are generally as long, and as difficult and expensive, as the ordinary course of voyages to Europe; that, in the apprehension of your petitioners, the principal object or reason of allowing a credit in the payment of duties on foreign imports is to enable the merchant, out of the proceeds of the sales of the goods imported, to reimburse himself the amount of such duties before they become payable; that, without a credit of sufficient length to answer this end, it can be of little importance whether any credit be, at all, given: for, if the amount of the duties are required to be paid before they can be realised from the proceeds of the imports on which they are charged, it imposes on the merchant the necessity of employing his capital, or a part of it, for the discharge of such duties, instead of applying to that object the proceeds of such imports. This would operate as a tax upon his capital, and would necessarily tend to cramp and embarrass the negotiations of trade, and, consequently, instead of increasing or aiding the revenue, would diminish its receipts. Your petitioners, therefore, apprehend that the true interests of the merchant and of the Government are, in this respect, the same, and that, considering the heavy duties already imposed on imports in general, it would be just as well as politic to allow a sufficient time of credit to enable the merchant to pay such duties out of the proceeds of the goods on which they are charged. Your petitioners also conceive that such credit, while it is at all times important to the merchant, cannot, when once in operation, prove, in any respect, material or detrimental to the revenue; and, in conformity to these ideas, your petitioners are also of opinion, and such they believe to be the opinion of a large majority of the merchants of this and other ports of the United States, that the periods of credit allowed on goods imported from the West Indies are too short and injurious to that trade. And your petitioners are convinced, from experience, that the trade with the continent of South America cannot be carried on, without great disadvantage, except upon terms of credit for the payment of duties equally beneficial with those which they conceive themselves at present entitled to by law, and they therefore humbly pray that your honorable body will not pass any act to limit or curtail such credit. And your petitioners, &c.

NEW YORK, *January 9th*, 1805.

8th CONGRESS.] No. 226. [2d SESSION.

DRAWBACK ON REFINED SUGAR.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 21, 1805.

Mr. CROWNINSHIELD, from the Committee of Commerce and Manufactures, to whom was referred the memorial of Moses Rogers, Edmund Seaman, and others, sugar refiners in the City of New York, having had the same under consideration, submited the following report:

The memorialists are extensively concerned in the manufacture of refined sugar, in the city of New York, and are possessed of establishments adequate (as they state) not only to the supply of the home market, but also to the production of considerable quantities for exportation to foreign countries.

They acknowledge they are protected by the present high duties on imported loaf sugar, to the extent of the domestic demand, but, as their refineries are capable of producing still greater supplies, they pray that a drawback or bounty may be allowed on the exportation, to foreign countries, of all refined sugar in the United States, equivalent to the duty paid on the raw sugar employed in the manufacture.

The committee beg leave to inform the House that similar applications have been frequently made to Congress, and it is almost unnecessary to add that the allowance prayed for has been invariably refused. At the last session of Congress, a lengthy, and, the committee thought, a conclusive report, was made on a resolution of the House "to inquire and report, by bill or otherwise, whether a drawback of duties ought not to be allowed on sugar refined in the United States, and exported to foreign ports and places;" and the committee then offered their opinion, "that it would be improper, under existing laws and regulations, to allow a drawback upon the exportation of domestic refined sugar;" and this report was concurred in by the House. Notwithstanding the repeated decisions of Congress, the present memorialists have hazarded their application; but the committee cannot see that they have offered any new or weighty reasons to induce them to alter their former opinions on this subject.

If the committee are not mistaken, it will be found, upon examination, that the sugar refiners are the most favored body of manufacturers in the United States. Our commercial regulations seem opposed to all prohibitory duties, and to monopolies. These are in direct hostility to systems heretofore deemed valuable, are contrary to what is right and just between one citizen and another, and ought never to be indulged in a free country, except (which could seldom happen) where they are necessary for the safety and protection of the whole people. And where monopolies are granted, or where such high duties exist as enable a particular class of men to engross any article of general use in a community, they only tend to heap up wealth in the hands of a few individuals, at the certain expense of the many. The duties on foreign refined sugar have been several times augmented to benefit the American refiners, and since January, 1795, this sugar has been charged with the high duty of nine cents per pound. It is denied the drawback on exportation, and cannot be imported in less quantities than six hundred pounds, nor in vessels of a less burthen than one hundred and twenty tons. The committee are at a loss to conceive the necessity of these severe restrictions. Sugar candy pays a duty, on importation, of eleven cents and one half the pound, and there can be no doubt that this extravagant duty was imposed with a view of favoring the sugar refiners. These high duties amount to almost a prohibition of the two articles: for, it is proved that they have been imported only in the most inconsiderable quantities, in late years, so that the sugar refiners possess the whole American market to

themselves. They enjoy a certain monopoly in their business. No foreign loaf sugar can enter into competition with what they manufacture. Bengal and China sugar candy could be imported in considerable quantities, at very reasonable prices; and there is no better substitute for refined sugar, either in the lumps, or when reduced to powder; but the present duty on that article excludes it altogether from the American market, to the injury of the East India trade—a loss of revenue to the United States, and to the benefit of no other persons but the sugar refiners. It might be supposed that these high protecting and prohibitory duties on the foreign article secured to the sugar refiners every important advantage which they could reasonably hope to receive. With the exclusive home trade, supplying the United States, upon their own confession, with every pound of refined sugar consumed in the country, charging their own prices to the consumer, the foreign article excluded from our market, the wide range of speculation all their own, their profits great, and probably beyond any other manufacturer's in the United States, it was rather a matter of surprise to the committee, that the sugar refiners should expect further indulgencies.

Without mentioning all the reasons that have occurred to the committee, against granting the allowance in question, they will suggest some of the objections to which it is liable.

1st. The Louisiana sugar might be used in the manufacture, almost in spite of any regulation that could be safely introduced, (and at New Orleans it would be exclusively employed) and as it is not charged with any duty, the United States would, in many instances, be compelled to pay the allowance where they had received no equivalent.

2d. It is well known that drawbacks are not payable on any goods and merchandise, after the expiration of twelve months, dating from the time of importation, and then only in cases where the original duties have been first received. If the crude sugar should lose the drawback, as it would in one year from the period of its importation, the price would be lowered in the market (presuming it was intended for exportation) in a sum equal to the duties, and it must then be sold for home consumption, probably at a reduced rate.

Now, sugar thus circumstanced, if purchased and manufactured by the refiners, could not be entitled to the allowance of drawback, on any principle whatever; and when it is supposed that the surplus of raw sugar in our market will find its way to Europe in American bottoms, and when it is considered that, in a refined state, it is not a bulky article, it may be doubted whether its reduction of weight would, in cases of exportation, be so advantageous to the carrying trade of the United States as might at first be imagined. If the sugar is exported in its crude state, the freight would be double, and those merchant ships that depended solely on freight would thereby derive at least a trifling advantage.

Although the committee do not wish it to be inferred that they would recommend the exportation of the raw materials found in our markets, in preference to those manufactured by American workmen, and reduced to half their ordinary bulk, merely for the benefit of the extra freight, yet, in respect to the article referred to, it becomes questionable whether the exporting merchant and ship owner do not now enjoy as great, or even greater advantages, than they would if bounties were allowed on refined sugar, to the extent of the quantity which could be manufactured for exportation from the United States.

3d. As the raw sugar, in refining, undergoes a complete transformation, it would be difficult, if not impossible, to guard against some impositions in paying the bounty, and frauds might be attempted on the revenue. The custom house officers could not always attend at the sugar houses; and, however upright the intentions of the refiners and exporters might be, the certificates must be multiplied, and such precautionary measures be introduced, as would embarrass the fair collection of the public revenue; and the allowance might perhaps tend, in some respects, to lessen its amount, and certainly it could not augment it.

4th. Should the prayer of the petition be granted, no good reason could be offered why New England rum, distilled from imported molasses, or cordage and cables manufactured from foreign hemp, and canvass made into sails, for the use of vessels, should not receive similar allowances. All the manufactured iron, too, which had paid a duty on importation in its unwrought state, would certainly be equally entitled to the benefit of such allowance; and domestic rum, sail cloth made up for ship's use, cordage, and various articles of iron work, such as anchors, bolts, spikes, nails, and hoops, are exported from the United States in considerable quantities, and it is believed in value far beyond the whole amount of refined sugar which could possibly be disposed of to advantage in foreign markets, and yet the committee do not recollect that the distillers, rope makers, sail makers, or blacksmiths, have ever petitioned Congress for a repayment of the duties on the exportation of the articles employed by them, or connected with their respective occupations.

The memorialists allege that, in Great Britain, a bounty on the exportation of refined sugar is allowed, of forty shillings sterling per hundred weight. In Great Britain the duties on imports will average about thirty per cent. higher than those paid in the United States, and on sugar, in particular, the duty is twenty-six shillings and six pence sterling per hundred weight, exceeding five and one quarter cents a pound, or double the American duty; still, the drawback on refined sugar exported from England is by no means payable at a certain or fixed standard, and a table of English drawbacks, now before the committee, fully prove that different rates of drawback are allowed, varying from forty shillings, when the price does not exceed forty shillings, to thirteen shillings, when the price is from sixty-eight to seventy shillings, per hundred weight; and whenever the average price of sugar exceeds seventy shillings per hundred weight, nothing is allowed, and it is presumed that sugar is often at that price in England, exclusive of the duties. But, in the examination of this question, it is of little consequence what commercial regulations exist in other countries, so long as they do not affect our rights, and it is sufficient for us that we adopt such as are known to be beneficial, and most conducive to the interests of this nation; and individuals ought not to complain that other countries follow this or that system, under different circumstances, and that our laws are not shaped to operate for their exclusive advantage.

Protecting duties on such articles as we can conveniently manufacture have been a long time established in the United States; and surely the sugar refiners can have no complaints to offer on that point: for there, the committee trust, it has been proved they possess peculiar, if not exclusive advantages. Various other objections could be adduced, to prove that Congress ought not to grant the allowance on the exportation of sugar refined in the United States, particularly while the present high duties are continued on loaf sugar, imported from Europe, and sugar candy, from the East Indies and China; but it is supposed to be quite unnecessary to enlarge a report already too much extended. The committee therefore respectfully submit the following resolution:

Resolved, As the opinion of the Committee of Commerce and Manufactures, that it is inexpedient to grant any allowance or bounty on refined sugar exported from the United States.

8th Congress.] No. 227. [2d Session.

PROTECTING DUTIES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 22, 1805.

Mr. Crowninshield, from the Committee on Commerce and Manufactures, to whom was referred the memorial of the Philadelphia Typographical Society, made the following report:

The petitioners are desirous that Congress should impose greater duties on books imported into the United States. They are under apprehension that, after the conclusion of the present war in Europe, the English bookseller will be able to undersell the American in his own market; and, possessing a sincere conviction that their situation may be greatly ameliorated by restricting the constant and great importation of foreign books, they solicit an augmentation of the present rate of duties on all books imported into the United States, probably with a view of increasing their profits, or, at least, of giving to the American booksellers the preference in their own market, and to which, the petitioners are of opinion, they are justly entitled.

The Committee can entertain no doubt that the petitioners are extremely desirous of encouraging the manufacture of books in the United States; and, if the exclusive interest of printers and booksellers were alone to be consulted, it is probable the Committee might be induced to recommend the proposed augmentation in the duties; but, it will be recollected that Congress are legislating for the benefit of the whole American People, and not for the sole advantage of any particular individuals.

At the last session of Congress, a law passed, declaring that rags of all sorts, for making paper, should be imported free of duty. The American paper is presumed to be cheaper here, than it can be imported from Great Britain, and, it may be supposed, we shall soon be able to supply the greater part of the demand for the domestic consumption of that article; so that foreign supplies will not be wanted, after a few years; and, although higher wages may be given for journeymen printers and bookbinders, it must be confessed that the Art of Printing has progressed more rapidly in the United States, than almost any other branch of machinery. This is a truth acknowledged by the petitioners, and assented to, with much pleasure, by the Committee; where, then, can be the danger that the English bookseller will be able to undersell the American in his own market? When it is considered that foreign books pay a duty of fifteen per cent. upon their importation, and that, to this charge, the commissions and various shipping expenses at the place of exportation must be added, together with the freight and insurance, the whole amounting, at the lowest calculation, to forty per cent. in favor of, and as a direct encouragement to, the American printers and booksellers, it might be supposed that the petitioners were sufficiently protected, and that they need not be under any apprehension of foreign competition in their business.

The great expenses which must necessarily attend the importation of European books into this country, if there was no other difference in their favor, will, it is hoped, give a decided advantage to the American bookseller.

In the imposition of duties on imported books, or on any article whatever, it was never imagined that the mere importer became ultimately charged with the amount, or that the Government had not in view the collection of a revenue to defray the expenses, and complete the payments of engagements, for which the public faith stands pledged; but surely it could not be supposed that these duties were to be augmented, at any time, to so high a rate as to amount to a complete prohibition on the importation. If a reveuue is to be collected, extravagantly high duties ought not to be laid; and, in their augmentation beyond a fair proportion, a diminution of the revenue may be expected. If the duties are raised to answer the design of the petitioners in its full extent, the consequence will be, that little, or no revenue will be derived from imported books; the petitioners will be exclusively benefited; they will charge their own prices for American books; there can be no competition, and the nation will be the only sufferers.

The American People have still a great predilection for English printed books, notwithstanding it has been frequently proved that they can be as accurately and as elegantly printed here, as in any part of the world. The Committee see no reason why the price should be increased by additional duties, and they are unwilling to augment the charge to those readers, who prefer foreign publications to our own, especially when it is conceived that books of every description, whether of foreign or domestic manufacture, are, at present, sold atthe most extravagant prices in the bookstores throughout the United States.

If the committee entertained an opinion that the art of printing was not sufficiently protected in this country, they would consider themselves bound, immediately, to recommend the adoption of some measure, calculated to meet the wishes of the petitioners, but, for the reasons stated, and from the strongest conviction, that the proposed augmentation of the duties on books imported into the United States is unnecessary and inexpedient, at this time, they submit their opinion to the House—

That the Board of Directors of the Philadelphia Typographical Society have leave to withdraw their petition.

8th Congress.] No. 228. [2d Sesson.

MINT.

COMMUNICATED TO CONGRESS, JANUARY 26, 1805.

To the Senate and House of Representatives of the United States:

I communicate, for the information of Congress, the report of the Director of the Mint, of the operations of that institution during the last year.

TH: JEFFERSON.

January 25, 1805.

Mint of the United States, Philadelphia, 1*st January*, 1805.

At the commencement of the year, it is the duty of the Director of the Mint to communicate to Government the state of the mint, with its issues for the past year.

The issues of silver coins, notwithstanding the mercantile embarrassments attending the importation of bullion, have greatly exceeded that of the year 1803, and the advantage of a public mint has been sensibly experienced, by the greatest part of the deposites being issued in small coin, which has been found very beneficial to the citizens, at large, under the late scarcity of Spanish dollars, occasioned by the great exportation of them for mercantile purposes.

The quantity of gold bullion has been equal to that of the last report; so that, in the past year, the coinage of the precious metals has amounted to three hundred and fifty-eight thousand nine hundred and eighty-three dollars. The particulars will appear by the schedule No. 1, herewith, to which the Director begs leave to refer.

It is worthy of the President's attention, that about eleven thousand dollars of the gold coin is the produce of virgin gold, found in the county of Cabarrus, in the State of North Carolina, where, it is said, a considerable quantity has been found since, which will, in all probability, be forwarded to the mint. It is to be regretted that this gold is melted into small ingots before it is sent to the mint, for the convenience of carriage; but, by which, there is reason to believe, a considerable portion of it is wasted. It is also said, that the finest particles are neglected, and only the large grains and lumps sought after.

The increased price of copper in Europe, and the quantity on hand have been thought sufficient reason to confine the coinage of cents to one press; and from the last accounts from Europe, copper is likely to be considerably increased in price, which will render the coinage of cents less profitable. The past year there have been issued seven hundred and fifty-six thousand eight hundred and thirty-eight cents, and one million and fifty-five thousand three hundred and twelve half cents—equal to twelve thousand eight hundred and forty-four dollars and ninety-four cents, as appears by the same schedule, No. 1. The amount of the cost of copper, and profit on the the whole coinage of cents this year, will be seen by schedule No. 2.

The coinage of the year amounts, in the whole, to the sum of three hundred and seventy-one thousand eight hundred and twenty-seven dollars and ninety-four cents; and the number of pieces to two millions forty-six thousand eight hundred and thirty-nine.

The expenses of the mint, for the past year, will appear, by schedule No. 3, to be reduced to a trifle more than sixteen thousand dollars.

The Director thinks it his duty to mention to the President, that very considerable difficulty, as well as danger, may arise to the public, from the officers and workmen of the mint being exposed to be called out to attend militia meetings, or on detachments. When large deposites of the precious metals are passing through the mint, and, particularly when in fusion, it may be of the most dangerous consequences to have the officers and men called away, or be liable to fines for non-attendance. It is too important a trust to be thus exposed. The President, in his wisdom, will provide against this evil.

ELIAS BOUDINOT, *Director.*

To the PRESIDENT *of the United States.*

No. 1.

An abstract of the Coins struck at the Mint of the United States, from the 1st January to the 31st December, 1804.

SILVER COINS.

	Dollars.	Half Dollars.	Qua'r Dollars.	Dimes.	Dolls. Cts.	Totals.
Quarter ending in March,	19,570	- -	- -	- -	19,570 00	
Ditto June,	- -	30,619	6,738	8,265	17,820 50	
Ditto September,	- -	103,100	- -	- -	51,550 00	
Ditto December,	- -	22,800	- -	- -	11,400 00	
191,092 pieces of silver coins,	19,570	156,519	6,738	8,265		
Total amount of Silver Coins,						$100,340 50

GOLD COINS.

	Eagles.	Half Eagles.	Quarter eagles	Dolls. Cts.	Totals.
Quarter ending in March,	- -	22,822	- -	114,110 00	
Ditto June,	1,401	- -	3,327	22,327 50	
Ditto September,	- -	5,410	- -	27,050 00	
Ditto December,	8,394	2,243	- -	95,150 00	
43,597 pieces of Gold Coins,	9,795	30,475	3,327		
Total amount of Gold Coins,					258,642 50

COPPER COINS.

	Cents.	Half Cents.	Dolls. Cts.	Totals.
Quarter ending in March,	160,000	399,000	3,495 00	
Ditto June,	308,500	267,000	4,100 00	
Ditto September,	8,500	176,542	377 00	
Ditto December,	386,838	232,770	4,082 00	
1,812,150 pieces Copper Coins,	756,838	1,055,312		
Total amount of Copper Coins,				12,844 94
Total number 2,046,839 pieces of Coins. Amount of Coins struck at the mint in 1804,				$371,827 94

MINT OF THE UNITED STATES, TREASURER'S OFFICE, PHILADELPHIA, 31*st December*, 1804.

BENJAMIN RUSH.

No. 2.

Statement of the gain on Copper coined at the Mint of the United States, from 1st January to 31st December, 1804.

1803. December 31,	- -	10,950 83	Amount remaining in the hands of the chief coiner, as per abstract rendered, on which there was a profit of - - -	2,029 10	
1804. November 12,	- -	- -	Deduct returned by him 51 92, spoiled planchettes, allowed him for difference in weight, 173 97 on copper returned 7th November, 1803.		
		225 89	- - - - - - - -	225 89	
	10,724 94				1,803 21
" 28,	- -	14,061 66½	Amount of invoice of copper entered 31st December, 1803, and delivered to the chief coiner this day, on which there is a profit of - - - - - -	2,615 41½	
December 31,	- -	11,941 66½	Deduct so much yet remaining in the hands of the chief coiner, uncoined, which will take a proportion of above profit of -	2,221 10½	
	2,520 00				
	$12,844 94	- -	Amount of copper coined in 1804.		394 31
			Amount of profit in coining said sum, -	- -	$2,597 52

MINT OF THE UNITED STATES, TREASURER'S OFFICE, PHILADELPHIA, 31st *December*, 1804.

BENJAMIN RUSH.

No. 3.

An Abstract of the expenditures of the Mint of the United States, from the 1st January to 31st December, 1804.

		Salaries.	Wages.	Incidentals.	Totals.
1804.	Quarter ending in March, - - - - -	2,650	1,102 26	183 36	3,935 62
	Ditto June, - - - - -	2,650	1,074 31	242 04	3,966 35
	Ditto September, - - - -	2,650	1,125 17	341 48	4,116 65
	Ditto December, - - - -	2,650	1,073 49	482 69	4,206 18
		10,600	6,375 23	1,249 57	
				Amount, -	$16,224 80

MINT OF THE UNITED STATES, TREASURER'S OFFICE, PHILADELPHIA, 31st *December*, 1804.

BENJAMIN RUSH.

8th CONGRESS.] No. 229. [2d SESSION.

SINKING FUND.

COMMUNICATED TO THE SENATE, FEBRUARY 5, 1805.

The Commissioners of the Sinking Fund respectfully report to Congress as follows:

That the measures which have been authorized by the Board subsequent to their report of the 4th of February, 1804, so far as the same have been completed, are fully detailed in the report of the Secretary of the Treasury to this Board, dated the fourth day of the present month, and in the statements therein referred to, which are herewith transmitted, and prayed to be received as part of this report.

A. BURR, *President of the Senate.*
J. MARSHALL, *Chief Justice of the United States.*
ALBERT GALLATIN, *Secretary of the Treasury.*

WASHINGTON, *February* 5, 1805.

The Secretary of the Treasury respectfully reports to the Comissioners of the Sinking Fund—

That the balance remaining unexpended at the close of the year 1802, and applied to payments falling due after that year, which balance, as appears by the statement F, annexed to the last annual report, amounted to two millions six hundred and fifty-six thousand nine hundred and thirty-three dollars and eight cents, $2,656,933 08

Together with the disbursements made during the year 1803, out of the treasury, on account of the principal and interest of the public debt, which disbursements, as appears by the statement G, annexed to the last annual report, amounted to seven millions three hundred and twenty-seven thousand seven hundred and twenty-one dollars and fifty-nine cents, - - - - - 7,327,721 59

And amounting altogether to nine millions nine hundred and eighty-four thousand six hundred and fifty-four dollars and sixty-seven cents, - - - - - - - - - $9,984,654 67

Have been accounted for in the following manner, viz:

1. There was repaid into the treasury, during the year 1803, on account of the principal of protested bills, and of advances made to commissioners of loans, as appears by the statement I, annexed to the last annual report, a sum of thirteen thousand one hundred and seventeen dollars and forty-eight cents, - - - $13,117 48
2. The sums actually applied during the same year, to the payment of the principal and interest of the public debt, as ascertained by accounts rendered to the Treasury Department, amount, as will appear by the statement A, to eight millions six hundred and twenty-two thousand four hundred dollars and sixty-eight cents, viz:
   1. Paid in reimbursements of the principal of the debt, - - - $4,727,788 44
   2. Paid on account of the interest and charges on the same, - - - 3,894,612 24

   8,622,400 68
3. The balance remaining unexpended at the close of the year 1803, and applicable to payments falling due after that year, as ascertained by accounts rendered to the Treasury Department, amounted, as will appear by the statement B, to one million three hundred and forty nine thousand one hundred and thirty-six dollars and fifty one cents, - - - - - - - 1,349,136 51

$9,984,654 67

That, during the year 1804, the following disbursements were made out of the treasury, on account of the principal and interest of the public debt, viz:

1. On account of the reimbursement and interest of the domestic funded debt, - - - $4,612,171 06
2. On account of domestic loans obtained from the Bank of the United States, viz:
   On account of the principal, - - - - - - - - $250,000 00
   do. do. interest, - - - - - - - - 60,593 68

   310,593 68
3. On account of the domestic unfunded debt, - - - - - - - 653 37
4. On account of the principal and interest of the foreign debt, and of the interest on the Louisiana stock, - - - - - - - - - - - - - 3,336,427 44

Amounting altogether, as will appear by the annexed list of warrant C, to eight millions two hundred and fifty-nine thousand eight hundred and forty-five dollars and fifty-five cents, - - $8,259,845 55

Which disbursements were made out of the following funds, viz:

1. From the moneys appropriated by the 3d section of the act of 10th November, 1803, for paying the interest accruing on the Louisiana stock, to the end of the year 1803, - - - - - $22,499 93
2. From the funds constituting the annual appropriation of $8,000,000 for the year 1804, viz:

From the fund arising from interest on the debt transferred to the commissioners of the sinking fund, as per statement I, - - - - - - - - $366,223 50
From the funds arising from the sales of public lands, being the amount of moneys paid into the treasury, from the 1st October, 1803, to the 30th June, 1804, as per statement K, - - - - - - - - - 324,021 66
From the proceeds of duties on goods, wares, and merchandise, imported, and on the tonnage of ships or vessels, - - - - - - - - 6,556,518 44

Amounting, altogether, to - - - - - - - - 7,246,763 60
Which sum of - - - - - - - - - - 7,246,763 60
Together with the sum advanced during the year 1803, on acount of the appropriation for the year 1804, and amounting, as appears by the last annual report, to - 753,236 40

Makes, in the whole, the annual appropriation for the year 1804, of - - $8,000,000 00

3. From the proceeds of duties on goods, wares, and merchandise, imported, and on the tonnage of ships or vessels, advanced in part, and on account of the annual appropriation for the year 1805, 829,901 59
4. From re-payments in the treasury, on account of remittances purchased for providing for the foreign debt, and of advances made to commissioners of loans, as will appear from the statement F, viz:
   Re-payment of the puchase money, and advances, - - - - $121,446 51
   Damages and interest recovered, - - - - - - 32,370 91

   153,817 42
5. From the moneys appropriated by law, for paying commissions to agents employed in the purchase of remittances for the foreign debt, being the amount paid at the treasury, during the year 1804, for that object, and will appear by the statement C, - - - - - - 6,863 01

8,259,845 55

That the abovementioned disbursements, together with the above stated balance of - - 1,349,136 51
which remained unexpended at the close of the year 1803, and with a further sum, arising from profit on remittances, purchased in the year 1804, and amounting, as will appear by the statement D, to - - - - - - - - - - - - - 45,049 25

And amounting, altogether, to nine millions six hundred and fifty-four thousand and thirty-one dollars and thirty-one cents, - - - - - - - - - - - - $9,654,031 31

will be accounted for in the next annual report, in conformity with the accounts which shall then have been rendered to the Treasury Department.

That, in the meanwhile, the manner in which the said sum has been applied, is estimated as follows, viz:

1. The re-payments in the treasury, on account of principal, have, during the year 1804, amounted, as by the abovementioned statement E, to - - - - - - - - - - - $121,446 51
2. The sums actually applied during the year 1804, to the payment of the principal and interest of the public debt, are estimated as follows, viz:
   1. Paid in reimbursement of the principal of the public debt, - - - $3,205,248 52
   2. Do. on aoccunt of the interest and charges on the same, as will appear by the estimate F, - - - - - - - - - 4,006,799 69

   7,212,048 21
3. The balance remaining unexpended at the close of the year 1804, and applicable to payments falling due after that year, is estimated, as per estimate G, at - - - - - 2,320,536 59

$9,654,031 31

That no purchases of the debt of the United States have been made since the date of the last report to Congress, and that the statement H exhibits the amount of stock transferred to the commissioners of the sinking fund, in trust for the United States, to the 31st December, 1804, including the sum of $12,730 27, being the aggregate of the several species of stock transferred in the year 1604, in payment for public lands.

All which is respectfully submitted.

ALBERT GALLATIN, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *February* 4, 1805.

A.

Statement of the Application, during the year 1803, *of the Funds provided for the payment of Principal and Interest of the Public Debt.*

I. Payments on account of the Principal of the Public Debt.

1. On the domestic debt, viz:									
Reimbursement of old six per cent. stock,								$907,411 39	
Do. deferred do.								308,180 31	
									$1,215,591 70
As per treasury report No. 15,936.									
2. Domestic loans reimbursed,									500,000 00
3. Unfunded debt, viz:									
Debt due to foreign officers, including arrears of interest,								12,123 31	
Certain parts of domestic debt,								12,073 43	
									24,196 74
4. On the foreign debt, viz:									
								Guilders.	
1st instalment of loan of	3,000,000	of	1st January,	1792,				600,000	
3d do.	2,000,000	do.	February,	1784,				250,000	
4th do.	3,000,000	do.	do.	1790,				600,000	
2d & 3d do.	2,500,000	do.	March,	1791,				1,000,000	
5th do.	1,000,000	do.	June,	1788,				200,000	
1st do.	2,950,000	do.	do.	1792,				600,000	
Loan of	1,000,000	do.	do.	1793,				1,000,000	
2d & 3d do.	6,000,000	do.	Sept.,	1791,				2,400,000	
1st & 2d do.	2,050,000	do.	Dec'r.	do.	Antwerp,			820,000	
								7,470,000	
At 40 cents,									2,988,000 00
									4,727,788 44

II. Payments on account of the Interest and Charges on the Public Debt.

1. On the domestic debt, viz:			
Interest for the year 1803, on the several species of stock, constituting the domestic funded debt, as settled at the treasury,		3,381,796 85	
From which deduct this sum, being so much gained by rejecting mills in paying dividends,		10	
			3,381,796 75
2. Interest on domestic loans,			82,000 00
3d. On the foreign debt, viz:	*Guilders.*		
Interest paid at Amsterdam,	929,655		
Do. Antwerp,	81,487.10		
	(*a.*)1,011,142.10		
At 40 cents,		$404,457 00	
Premiums on loan of 1st February, 1804,	15,000		
At 40 cents		6,000 00	
Commissions and charges, viz:			
At Amsterdam,	15,647,18.8		
At Antwerp,	7,724,08.0		
	23,372.06.8		
At 40 cents,	$9,348 93		
Commissions on purchase of bills in America,	4,957 11		
Loss in exchange,(*b.*)	6,052 45		
		20,358 49	
			430,815 49
			3,894,612 24
Total amount applied to the public debt, during the year 1803,			$8,622,400 68

NOTES TO STATEMENT A.

(*a*) The interest regularly due for 1803, on the Amsterdam and Antwerp debt, was . *Guilders*, 981,800.00
To which add for the following items:

1. The 1st instalment of the Antwerp loan, due on the 1st December, 1802, was, through some misapprehension on the part of the banker, paid only on the 1st May, 1803, the interest for that period, amounting to 7,687.10
2. the 3d instalment of the loan of 1st March, 1791, and payable 1st March, 1804, was paid by anticipation, on the 1st November, 1803, the interest from that day to the 1st March, 1804, was saved, and the interest from 1st March 1803 to 1st November, 1803, was paid, together with the principal, ... 16,675.00
3. The third instalment of the loan 1st September, 1791, and payable 1st September, 1804, was paid by anticipation on the 1st October, 1803, the interest for eleven months was saved, and one month's interest paid, together with the principal, . . 4,980.00 29,342.10

Guilders, 1,011,142.10

(*b*.) Loss on exchange, viz:

On bills pucrhased in 1803, as per statement H, annexed to the last annual report, ... *Guilders* 4,125,840 10 01	Cost,	$1,674,057 21	
Deduct a bill on which, it having been protested, no loss of exchange was incurred, . 50,000 00 00	do.	20,500 00	
	4,075,840 10 01	1,653,557 21	
At par, ...		1,630,336 21	
Loss, ...			$23,221 00
Sterling, £109,585 17 08	do.	$488,453 86	
At par, ...		487,048 36	
			1,405 50
Remitted to Amsterdam, . . do. 129 10 07	*Guilders*,	1,431 09 00	
At par, ...		1,439 04 00	
From which deduct, gained, viz: loss, ...		7 15 00	3 10
			24,629 60
Remitted from London to Amsterdam, Sterling, £70,000	do.	27,092 17 00	
Do. do. do. do. 80,587 14 07	do.	25,267 09 08	
	do.	52,860 06 08	
At 40 cents, ...			20,944 13
Deduct charges and commissions in London, . . .	Sterling,	£704 00 06	
At 4*s*. 6*d*.			3,129 00
			17,815 13
On remittances from Amsterdam to Antwerp, . . .	*Guilders*,	1,905 01	
At 40 cents, ...			762 02
			18,577 15
Total loss on exchange, in 1803, .			$6,052 45

TREASURY DEPARTMENT, REGISTER'S OFFICE, *February* 1*st*, 1805.

JOSEPH NOURSE, *Register*.

B.

Statement of the provision made before the 1*st day of January*, 1804, *for the payment of the Principal and Interest of the Public Debt falling due after the year* 1803.

I. *On account of the Foreign Debt.*

1. Cash in the hands of commissioners and agents, in Europe, viz:

In Amsterdam, as per treasury settlement No. 15,416, . . . *Guilders*,	2,152,072 14 8 (*a*)		
From which, deducting a bill credited by the commissioners, in 1803, but not paid for at the treasury till 1804, . . .	59,500 00 0		
Leaves a balance of . . *Guilders*,	2,092,572 14 8		
Deduct a balance due in Antwerp, (*b*) .	416 11 0		
	2,092,156 03 8		
At 40 cents,		$836,862 47	
In London, as per account rendered by Sir Francis Baring & Co. . sterling	£2,664 12 00		
At 4*s*. 6*d*.		11,842 67	
			$848,705 14

2. Amount of remittances paid for at the treasury, and remitted on or before the 31st December, 1803, which are credited by the commissioners or agents in their accounts for 1804, viz:

Remitted to Amsterdam, (*c*) . *Guilders*,	697,051 00 0		
At 40 cents,		278,820 40	
Do. to London, (*d*) . sterling	£3,000 0 0		
At 4*s*. 6*d*.		13,333 33	
			292,153 73

3. Amount of payments made at the treasury before the 31st December, 1803, for remittances which have been protested for non-payment, and which, on that day, had not been repaid into the treasury, (*e*) . . . 224,500 00

$1,365,358 87

II. *Deduct, on account of the Domestic Debt:*

The demands unsatisfied on the 1st January, 1804, were as follow, viz:

1. Dividends payable by Commissioners of Loans, including that due on that day, and exclusively of unclaimed dividends, no longer demandable at their offices,	$1,232,043 74	
2. Unclaimed dividends, payable at the treasury, ...	8,782 55	
	$1,240,826 29	

The provision made for that object, was as followeth, viz:

1. Cash due from deceased Commissioners of Loans, .	$1,346 51		
2. In the hands of acting Do. Do. .	1,223,257 42		
		1,224,603 93	
Leaving the amount wanted to meet all the demands to 1st January, 1804, ...			16,222 36
Total amount of provision for public debt, remaining unapplied on 31st December, 1803, .			$1,349,136 51

NOTES TO STATEMENT B.

(*a*) The account, as settled at the treasury, states the balance at . . .	*Guilders*,		2,214,342 11 8
From which, deducting the suspended items, as explained in last annual report, . .			62,269 17 0
Leaves the amount here stated, ...			2,152,072 14 8
(*b*) Mr. De Wolf has rendered his account only to 18th July, 1803, on which day the balance due to him, was	*Guilders*,		1,616 11 0
The payments at Antwerp on 1st December, 1803, for principal and interest, were .			483,800 00 0
			485,416 11 0
The remittances made to him to meet those payments, and which he had not yet received at the date of his last rendered account, amount to			485,000 00 0
Leaves the balance due him, exclusively of charges which may appear in his next account,			416 11 0

(*c*) The following statement proves the sum of *Guilders* 697,051, as here stated, to be correct:

Balance in the hands of commissioners at Amsterdam and Antwerp, on 31st December, 1802, as per statement F, annexed to the last annual report, ...	*Guilders*,		993,268 03 2
Remittances paid for, previous to 1803, and credited by the commissioners in their accounts for that year, as per ditto, ...			5,288,497 06 0
Do. purchased in 1803, as per statement H, annexed to the last annual report, ...	*Guilders*,	4,125,840 10 6	
Do. do. do. do. sterling £109,585 17 08	At par,	1,217,620 18 0	
Profit on exchange of remittances from London to Amsterdam, and from Amsterdam to Antwerp, as per note (*b*.) to the preceding statement A, ...	$18,577 15		
Deduct loss on bill of sterling £129 10 07, remitted to Amsterdam, per do.	3 10		
	18,574 05		
	At 40 cents,	46,435 02 8	
			5,389,896 10 14
	Guilders,		11,671,662 00 00

Amount applied to principal and interest of Foreign Debt, in 1803, as per statement A, viz:

For principal, ...		7,470,000 00 00	
Interest, ...	1,011,142 10 00		
Premiums, ...	15,000 00 00		
Commissions and charges, ...	23,372 06 08		
		1,049,514 16 08	
			8,519,514 16 08
Bills purchased in 1803, protested for non-payment, as per statement E, annexed to this report, viz:			
L. A. Tarascon, ...		50,000 00 00	
Stephen Girard, . . . sterling £22,500, at par,		250,000 00 00	
			300,000 00 00
Cash in hands of commissioners at Amsterdam and Antwerp, on 31st December, 1803, as per this statement, ...			2,092,156 03 08
Remittances to London, paid for in 1803, and remaining unapplied on do., as per do., viz:			
In hands of F. Baring, & Co. . . . . sterling		£2,664 12 00	
Credited by Do. in his account for 1804, ...		3,000 00 00	
	sterling	£5,664 12 00	
	At par,		62,940 00 00
Balance of outstanding remittances to Amsterdam, as per this statement, . .			697,051 00 00
As per above, . . .	*Guilders*,		11,671,662 00 00

(*d*) The sterling bills purchased in 1803, on account of the Foreign Debt, amounted, as per statement H, annexed to last year's report, to . . . . . sterling £109,585 17 08

Which are accounted for as followeth, viz:

Stephen Girard's bill, protested for non-payment,		22,500 00 00
Bill remitted from America to Amsterdam,		129 10 07
Do. remitted from London to Amsterdam,		80,587 14 07
Charges on said remittance,		704 06 00
Balance unapplied on 31st December, 1803, viz:		
In hands of F. Baring & Co.	2,664 12 00	
Credited by Do. in 1804, as here stated,	3,000 00 00	
		5,664 12 00
		sterling £109,585 17 08

(*e*) Statement of protested bills outstanding 31st December, 1803:

Purchased,

Before 1802,	Prager's bill,	*Guilders*, 120,000,	$48,000	
	A. Brown's do.	60,000,	24,000	$104,000, yet in suit.
In 1802,	Brown & Hackman's do.	60,000,	24,000	
	Beal Owings', do.	20,000,	8,000	
In 1803,	L. A. Tarascon's do.	50,000, cost	20,500	$120,500, recovered in 1804.
	Stephen Girard's do.	sterling £22,500,	100,000	
			$224,500	

The protested bills outstanding on the 31st December, 1802, amounted, as per statement F, annexed to last annual report, to	$115,070
The repayments, in 1803, of the principal of protested bills, amounted, as per statement J, annexed to last annual report, to	11,070
Leaving, outstanding, of those bills, ...	104,000
Bills purchased in 1803, and which, having been protested, remained outstanding at the close of that year, as per above, ...	120,500
	$224,500

TREASURY DEPARTMENT, *Register's Office, February 1st*, 1805.

JOSEPH NOURSE, *Register*.

C.

List of Warrants drawn according to law, during the year 1804, *on the Treasurer of the United States, on account of the reimbursement and interest of the domestic debt.*

No. of Warrants.	Date.	In whose favor.	Sums.
4586	February 29, 1804.	James Davidson, Jun.	$8,782 55
4592	March 5,	William Gardner,	6,300 00
4593	" "	Sherwood Haywood,	1,600 00
4594	" "	John Neufville,	37,000 00
4595	" "	James Alger,	1,500 00
4626	" 19	Thomas Perkins,	163,000 00
4627	" "	Jabez Bowen,	11,700 00
4628	" "	William Imlay,	22,000 00
4629	" "	James Nicholson,	160,000 00
4630	" "	Merewether Jones,	12,500 00
4631	" "	James Ewing,	6,800 00
4637	" 21,	Benjamin Harwood,	12,210 30
4641	" 23,	John Stockton,	2,560 54
4644	" 24,	Stephen Moylan,	188,746 61
4661	" 28,	George Simpson,	181,810 97
4662	" "	James Davidson, Jun.	34,502 00
4664	" "	Thomas T. Tucker,	2,166 87
4887	May 31,	James Alger,	1,000 00
4888	" "	John Neufville,	37,000 00
4889	" "	Sherwood Haywood,	1,550 00
4890	" "	Merewether Jones,	11,000 00
4891	" "	William Gardner,	6,400 00
4898	June 6,	James Davidson, Jun.	6,287 23
4915	" 18,	James Ewing,	5,750 00
4916	" "	William Few,	235,000 00
4917	" "	William Imlay,	21,000 00
4918	" "	Jabez Bowen,	12,000 00
4919	" "	Thomas Perkins,	170,000 00
4927	" 25,	Stephen Moylan,	195,243 34
4928	" "	John Stockton,	2,628 33
4929	" "	Benjamin Harwood,	12,553 79
4930	" 27,	George Simpson,	102,130 45
4931	" "	James Davidson, Jun.	33,875 03
4933	" "	Thomas T. Tucker,	2,166 87

B—Continued.

No. of Warrant.	Date.	In whose favor.		Sums.
5030	July 10,	James Davidson, Jun.		$1,346 34
5124	September 5,	Do.		7,217 15
5125	" 6,	James Alger,		750 00
5126	" "	Sherwood Haywood,		1,800 00
5127	" "	Merewether Jones,		12,500 00
5128	" "	William Gardner,		6,500 00
5129	" "	Josiah Smith,		37,500 00
5144	" 18,	James Ewing,		5,700 00
5145	" "	William Few,		235,000 00
5146	" "	William Imlay,		21,650 00
5147	" "	Jabez Bowen,		12,000 00
5148	" "	Thompson I. Skinner,		165,000 00
5149	" "	Benjamin Harwood,		11,916 33
5153	" 21,	Stephen Moylan,		197,295 50
5157	" 24,	John Stockton,		2,838 70
5161	" 27,	George Simpson,		98,246 77
5162	" "	James Davidson, Jun.		33,101 73
5164	" "	Thomas T. Tucker,		2,166 87
5327	November 12,	James Davidson, Jun.		654 05
5363	December 4,	James Alger,		1,500 00
5364	" "	John Neufville,		73,000 00
5365	" "	Sherwood Haywood,		2,500 00
5366	" "	William Gardner,		13,000 00
5375	" 12,	Merewether Jones,		23,000 00
5383	" 15,	William Imlay,		43,500 00
5384	" "	Jabez Bowen,		20,500 00
5385	" "	Benjamin Austin, Jun.		318,000 00
5391	" 19,	Edward Hall.		22,131 07
5392	" "	William Few,		450,000 00
5393	" "	James Ewing,		11,000 00
5400	" 21,	James Davidson, Jun.		9,183 34
5402	" 22,	John Stockton,		5,159 03
5405	" 24,	Stephen Moylan,		344,480 29
5408	" 29,	Thomas T. Tucker,		3,348 84
5409	" "	James Davidson, Jun.		19,675 01
4663	March 28,	Thomas T. Tucker,	$91,460 53	
4932	June 27,	Do.	91,495 79	
5163	September 27,	Do.	91,581 45	
5407	December 29,	Do.	91,685 73	
5406	" "	Do.	324,021 66	
				690,245 16
				$4,612,171 06

No. 2.

List of Warrants drawn according to law during the year 1804, *on the Treasurer of the United States, on account of the repayment of principal of moneys borrowed of the Bank of the United States.*

No. of Warrant.	Date.	In whose favor.	Sums.
5325	1804. Nov. 12.	President, Directors, and Company, of the Bank of the United States, on account of 2,000,000 dollars, obtained 31st of December, 1794,	$125,000 00
5326	" "	Ditto, on account of 500,000 dollars, obtained 31st December, 1795,	125,000 00
			$250,000 00

No. 3.

List of Warrants drawn according to law during the year 1804, *on the Treasurer of ths United States, on account of the interest on domestic loans.*

No. of Warrant.	Date.	In whose favor.	Sums.
4592	Jan. 19, 1804,	James Davidson, Jr.	$15,000 00
4593	"	Ditto,	6,000 00
4607	March 10,	Ditto,	10,043 02
4608	"	Ditto,	1,819 68
4609	"	Ditto,	480 98
5027	July 10,	Ditto,	15,000 00
5028	"	Ditto,	6,250 00
5029	"	Ditto,	6,000 00
			$60,593 68

No. 4.

List of Warrants drawn according to law, during the year 1804, *on the Treasurer of the United States, on account of the reimbursement of capital and interest of the Dutch Debt.*

No. of Warrant.	Date.	In whose favor.	Sums.
4515	January 17, 1804,	David Harris,	$4,000
4519	18,	George Simpson,	36 50
4529	24,	Jona. Burrall,	212 43
4537	30,	David Harris,	1,400
4548	February 6,	Do.	1,000
4577	21,	George Simpson,	5,000
4583	25,	Do.	4,800
4585	28,	Smith Ridgway and others,	32,000
4588	March 1,	George Simpson,	8,000
4590	2,	David Harris,	7,200
4599	6,	Jona. Burrall,	41,066 50
4600	6,	David Harris,	1,600
4602	8,	Do.	10,000
4610	12,	Smith Ridgway and others,	25,000
4611	12,	George Simpson,	12,000
4618	15,	David Harris,	7,120
4619	15,	Jona. Burrall,	52,000
4620	15,	George Simpson,	10,000
4624	17,	Do.	31,000
4632	19,	David Harris,	22,000
4634	20,	Peter R. Dalton,	120,000
4643	23,	David Harris,	12,000
4646	26,	Willings and Francis,	39,200
4647	26,	Jona. Burrall,	20,000
4648	26,	George Simpson,	4,000
4649	26,	Montgomery Newbolds and others,	59,400
4652	27,	Daniel W. Coxe,	49,000
4653	27,	Thomas and Jno. Clifford,	11,760
4659	27,	George Simpson,	9,200
4668	29,	David Harris,	21,100
4674	30,	Van Wyck and Dorsey,	24,395
4679	31,	George Simpson,	13,413 31
4734	April 2,	Montgomery Newbolds and others,	19,800
4759	3,	Jacob Gerard Koch,	58,500
4760	3,	William Waln,	39,200
4771	6,	David Harris,	42,000
4772	6,	George Simpson,	22,600
4773	6,	Jona. Burrall,	49,100
4786	9,	David Harris,	30,400
4788	10,	John Donnell,	54,000
4793	13,	Joseph Summerl and others,	34,300
4799	13,	David Harris,	11,223 62
4800	16,	John James and others,	29,400
4801	16,	Stephen Girard,	49,100
4802	16,	Peter R. Dalton,	80,000
4803	16,	George Simpson,	8,000
4804	17,	James Vanuxem and J. L. Clark,	19,640
4805	17,	Jona. Burrall,	20,000
4806	17,	Robert Oliphant,	17,444 46
4813	20,	Joseph Lyon and others,	5,880
4814	20,	David Harris,	17,600
4817	21,	George Simpson,	5,200
4818	23,	Do.	26,800
4819	23,	Abel Humphreys,	7,840
4820	23,	Edward Smith and Jas. Wood,	19,600
4829	26,	Minturn and Champlin,	19,600
4832	27,	Smith and Buchanan,	27,440
4836	30,	David Harris,	8,000
4843	May 1,	George Simpson,	38,610
4846	2,	Jona. Burrall,	12,000
4848	3,	David Harris,	20,000
4849	3,	Montgomery Newbolds and others,	12,000
4850	5,	Jona. Burrall,	7,280
4852	7,	Daniel W. Coxe,	56,840
4855	9,	George Simpson,	39,390
4862	12,	Do.	1,950
4863	12,	Stephen Girard,	10,807 50
4866	18,	George Simpson,	3,900
4870	21,	Do.	39,000
4876	26,	Robert Oliphant,	43 61
4881	30,	Tench Coxe,	980 41
4892	June 1,	Montgomery and others,	38,046 40
4897	4,	George Simpson,	3,900
4899	5,	David Harris,	21,670
4905	9,	Peter R. Dalton,	919 79
4907	11,	George Simpson,	12,675
4922	18,	Do.	4,875
4924	23,	Jona. Burrall,	503 61
5037	July 13,	David Harris,	690 76
5051	19,	George Simpson,	760 78

B—Continued.

No. of Warrant.	Date.	In whose favor.	Sums.
5158	September 25, 1804,	James Davidson,	$5,070
5166	28,	George Simpson,	78,000
5167	29,	David Harris,	78,000
5168	29,	Jona. Burrall,	312,000
5169	29,	Peter R. Dalton,	156,000
5170	29,	Sir Francis Baring & Co.	91,452 39
5275	October 12	George Simpson,	6,930
5278	15,	Do.	66,797 50
5279	15,	David Harris,	7,700
5286	19,	George Simpson,	7,700
5287	20,	Jona. Burrall,	154,000
5288	20,	David Harris,	69,300
5292	23,	George Simpson,	16,170
5294	25,	Do.	10,587 50
5298	29,	Do.	7,315
5299	30,	Peter Roe Dalton,	115,549 35
5300	November 1,	William Yeaton,	10,000
5340	22,	George Simpson,	483 75
5360	December 4,	Jona. Burrall,	1,165
5361	4,	David Harris,	387 50
5367	5,	Peter R. Dalton,	678 87
5412	31,	James Davidson, jr.	13,095 67
			2,916,797 21
		From which deduct the sum of one hundred and eleven thousand eight hundred and seven dollars seventeen cents, included in the foregoing amount, but which, by a treasury warrant, No. 134, the Register carried to the following appropriations in the treasury books of the United States, viz:	
		To diplomatic department, 5,674 48	
		Prize causes, 513 54	
		British treaty, 48,497 53	
		Books for the use of Congress, 2,174 89	
		Relief and protection of American seamen, 780 06	
		Interest on Louisiana stock, 54,166 67	
			111,807 17
			2,804,990 04
		Included in the foregoing list of warrants, are the following warrants for commissions to the agents who purchased the bills, at one-fourth of one per cent. viz:	
4519	January 18,	George Simpson, 36 50	
4529	24,	Jona. Burrall, 212 43	
4876	May 26,	Robert Oliphant, 43 61	
4881	30,	Tench Coxe, 980 41	
4905	June 9,	Peter R. Dalton, 919 79	
4924	23,	Jona. Burrall, 503 61	
5037	July 13,	David Harris, 690 76	
5052	19,	George Simpson, 760 78	
5340	November 22,	Do. 483 75	
5360	December 4,	Jona. Burrall, 1,165	
5361	4,	David Harris, 387 50	
5367	5,	Peter R. Dalton, 678 87	
			6,863 01

No. 5.

List of Warrants drawn according to law during the year 1804, *on the Treasurer of the United States, on account of the payment of interest on the Louisiana Stock.*

No. of Warrant.	Date.	In whose favor.	Amount.
4512	January 16th,	Alexander Baring,	$22,499 93
4513	" "	ditto,	286,666 67
5301	November 1st,	James Davidson, Junr.	20,000 00
5358	" 29th,	ditto,	20,000 00
5411	December 31st,	ditto,	128,104 13
			$477,270 73
		To the foregoing amount is to be added the sum of fifty-four thousand one hundred sixty-six dollars and sixty-seven cents, which, pursuant to instructions from the Secretary of the Treasury, was placed in the hands of Francis Baring & Co., and forms a part of the sum of one hundred and eleven thousand eight hundred and seven dollars and seventeen cents, deducted, as per treasury warrant No. 134, from the remittances on account of the Dutch debt,	54,166 67
			$531,437 40

No. 6.

List of Warrants drawn according to law during the year 1804, *on the Treasurer of the United States, on account of paying certain parts of the Domestic Debt.*

No. of Warrant.	Date.	In whose favor.	Sums.
	1804.		
4555	February 10th,	Daniel Thomas,	84 17
4571	March 31st,	Oliver Pollock,	454 76
5088	August 13th,	William Simmons,	63 94
5341	November 23d,	Israel Smith	50 50
			$653 37

RECAPITULATION.

Interest and reimbursement of domestic debt,	4, 612,171 06
Interest on domestic loans,	60,593 68
Reimbursement of domestic loans,	250,000 00
Interest and reimbursement of Dutch debt,	2,804,990 04
Interest on Louisiana stock,	531,437 40
Certain parts of the domestic debt,	653 37
	$8,259,845 55

TREASURY DEPARTMENT, *Register's Office, February 1st*, 1805.

JOSEPH NOURSE, *Register.*

D.

Amount of remittances during the year one thousand eight hundred and four, on account of the Dutch debt, and for the payment of the interest upon the Louisiana six per cent stock.

Guilders.	Rate,		
59,500 00 00	at 41 cents per guilder,		$24,395 00
2,673,893 14 00	at 40 do.	do.	1,069,557 48
100,000 00 00	at 39.90	do.	39,900 00
10,500 00 00	at 39.80	do.	4,199 00
200,000 00 00	at 39.60	do.	79,200 00
3,578 00 00	at 39.50	do.	1,413 31
55,000 00 00	at 39.40	do.	21,670 00
27,500 00 00	at 39.30	do.	10,807 50
175,000 00 00	at 39.28	do.	68,740 00
876,500 00 00	at 39.20	do.	340,060 00
1,462,249 19 00	at 39.00	do.	843,277 50
1,200,128 4 00	at 38.50	do.	462,049 35
7,534,849 17 00			$2,965,249 14

£. s. d.			
32,773 19 2	at 2½ per cent. above par,	$149,303 60	
61,346 14 10	at par,	272,652 19	
94,120 14 00		421,955 79	
(*a.*) 12,969 2 3	Deduct transferred to other funds per warrant No. 134 *(a.)*	57,640 50	
£81,151 11 9			364,315 29
	Applied to remittances,		3,329,564 43
	Paid to agents for commissions,		6,863 1
			3,336,427 44

Warrants issued in the year 1804, on account of the Dutch debt, as per statement,	$2,804,990 4
Interest on the Louisiana six per cent. stock, as per statement,	531,437 40
As above	$3,336,427 44

(*a.*) Appropriation warrant No. 134, authorized the Register to transfer from the amount of warrants issued, for the Dutch debt, the sum of $111,807 17 / £25,156 12 3
Deduct so much thereof transferred to the credit of interest on Louisiana stock included above, 54,166 67 / 12,187 10 00
Leaves, $57,640 50 / £12,969 2 3

Transferred to the following funds:

Prize causes,	$513 54	£115 10 11
Diplomatic Department,	5,674 48	1,276 15 2
British treaty,	48,497 53	10,911 18 11
Books for Congress,	2,174 89	489 7 00
Protection of American seamen,	780 6	175 10 3
As above,	$57,640 50	£12,969 2 3

Profit arising from remittances viz:		
Guilders 7,534,849 17 at 40 cents per guilder, - - - - - -		$3,013,939 94
£81,151 11 9 at par, - - - - - - -		360,673 74
		$3,374,613 68
Remittances cost,		3,329,564 43
Gain,		$45,049 25

TREASURY DEPARTMENT, REGISTER'S OFFICE, *February 1st*, 1805.

JOSEPH NOURSE, *Register.*

E.

Statement of repayments made into the Treasury, during the year 1804, *on account of the public debt.*

Date of warrant.	No. of warrant.	On whom drawn.	Principal repaid.	Damages recovered.	Total amount of warrant.	
March 31st, -	752	George Simpson,	20,500 00	3,508 00	24,000 00	
June 30th, -	777	Do.	100,000 00	28,862 91	63,971 24	
September 29th,	805	Do.			64,891 67	
			120,500 00	32,370 91	152,870 91	Foreign debt.
June 2d, -	761	Thomas Smith,	946 51	- -	946 51	Domestic debt.
			$121,446 51	32,370 91	153,817 42	

TREASURY DEPARTMENT, *Register's Office, February* 1, 1805.

JOSEPH NOURSE, *Register.*

F.

An estimate of the application, made during the year 1804, *of the funds provided for the payment of the principal and interest of the public debt.*

1. *On account of the principal.*			
1. Reimbursement of the 6 per cent. and deferred stocks, estimated at -		1,290,595 15	
2. Do. of domestic loans, - - - - - -		250,000 00	
3. Do. of registered debt, - - - - - -		653 37	
4. On account of the foreign debt, viz:			
2d instalment of loan of 3,000,000 of 1st January, 1792, guilders,	600,000		
4th do. 2,000,000 1st February, 1784,	250,000		
5th do. 3,000,000 1st February, 1790,	600,000		
4th do. 2,500,000 1st March, 1791,	500,000		
2d do. 2,950,000 1st June, 1792,	600,000		
4th do. 6,000,000 1st September, 1791,	1,200,000		
3d do. 2,050,000 1st Dec. 1791, (Antwerp)	410,000		
Guilders,	4,160,000		
at 40 cents,		1,664,000 00	
			3,205,248 52
2. *On account of interest and charges.*			
1. Interest on domestic funded debt, estimated for 1804, at - -		3,305,911 25	
2. Do. domestic loans, - - - - - -		60,593 68	
3. On foreign debt, viz:			
Interest on Dutch debt, estimated at guilders,	657,850		
Premiums, - - - - - -	17,500		
Commissions and charges, estimated at -	9,000		
Guilders,	684,350		
at 40 cents,	$273,740 00		
Interest on Louisiana stock, from 20th to 31st December, 1803, - - - - - -	22,191 75		
Do. from 1st January to 1st July, 1804, -	337,500 00		
	359,691 75		
Commissions to agents for purchasing bills, - -	6,863 01		
		640,294 76	
			4,006,799 69
			$7,212,048 21

G.

An estimate of the funds provided before the 1st January, 1805, for the payment of the principal and interest of the public debt, which, being unexpended on that day, are considered as applicable to payments falling due after the year 1804.

1st. On account of the foreign debt:

Cash in the hands of commissioners and agents in Europe, Dec. 31, 1803, per statement B,			$848,705 14
Remittances to Europe outstanding on 31st December, 1803, as per ditto,			292,153 73
The bills and remittances made during the year 1804 are, as per statement D, as follow, viz:			
Remittances in guilders to Amsterdam and Antwerp, guilders, 7,534,849.18, at 40 cents,			3,013,939 96
Remittances in sterling, £81,151 11 09, at 4*s.* 6*d.* per dollar,			360,673 72
Total to be accounted for,			$4,515,472 55
The amount applied during the year 1804, per estimate F, has been, for principal,	$1,664,000 00		
Interest and charges,	633,431 75		
		2,297,431 75	
The balance in hands of commissioners and agents in Europe, or in remittances outstanding, may, therefore, be estimated, on 31st December, 1804, at			$2,218,040 80
The amount of protested bills outstanding on the same day, was as follows:			
Purchased before and in 1802. Prager's bill,	Guilders, 120,000	$48,000	In suit.
Brown's bill,	60,000	24,000	In suit.
Brown and Hackman's bill,	60,000	24,000	In suit.
Owing's bill,	20,000	8,000	In suit.
		104,000 00	
		$2,322,040 80	
2d. From which deduct, on account of domestic funded debt, for unclaimed dividends demandable at the treasury, and not yet advanced to the bank for payment to the creditors, estimated at		1,504 21	
		$2,320,536 59	

RECAPITULATION.

The provision applicable to 1805, per the foregoing,	$2,320,536 59
Applied during the year 1804, per estimate F,	7,212,048 21
Repayments in the treasury in 1804, per statement E, (for principal)	121,446 51
	$9,654,031 31
The balance remaining unexpended 31st December, 1803, per statement B, was	$1,349,136 51
Disbursements during the year 1804, per statement C,	8,259,845 55
Profit in exchange in the year 1804, per statement D,	45,049 25
	$9,654,031 31

H.

A General Statement of the several Stocks transferred to the United States, to 31st December, 1804, the interest on which, by the acts of the 8th May, 1792, and 3d March, 1795, is appropriated for the redemption of the public debt.

	Old six per cent. stock.	Three per cent. stock.	Deferred 6 per cent. stock.	Four per cent. stock.	Five per cent. stock.	5½ per ct. stock.	8 per ct. stock.	Amount of the several species of stock.
Purchased with moneys received on account of the surplus of duties, to the end of 1790,	$439,016 12	$401,072 90	$631,786 86	- -	- -	- -	- -	$1,471,875 88
Ditto, on account of the loan of two millions of dollars,	353,604 95	31,731 94	137,588 66	- -	- -	- -	- -	522,925 55
Ditto, out of the interest fund,	115,195 57	79,055 79	118,608 92	- -	- -	- -	- -	312,860 28
Amount transferred to the United States, as below,	989,719 01	110,807 76	58,377 94	200,000	3,320,000	1,400	19,400	4,729,704 71
Dollars,	1,897,535 65	622,668 39	976,362 38	200,000	3,320,000	1,400	19,400	7,037,366 42

Particular statement of Stock transferred to the United States.

In payment of land on Lake Erie, sold to the State of Pennsylvania,	$60,449 44	$60,718 25	$30,224 72	- -	- -	- -	- -	$151,392 41
In discharge of debts due to foreign officers,	186,988 23	22,438 58	- - -	- -	- -	- -	- -	209,426 81
In payment of certain balances which originated prior to the present constitution,	7,220 63	7,187 64	16,936 17	- -	- -	- -	- -	31,344 44
In repayment of commutation by sundry military officers,	14,934 22	10,472 40	7,467 09	- -	- -	- -	- -	32,873 71
Stock arising from specie paid for services, and supplies furnished, prior to the 4th March, 1789,	515,460 94	- - -	- - -	- -	- -	- -	- -	515,460 94
Transferred to the trustees for the redemption of the public debt, being the residuary sum unapplied of $660,000 six per cent. stock, remitted to the commissioners of the Dutch loans; the purchase of which stock appears in the printed public accounts for 1795, page 72,	20,000 00	- - -	- - -	- -	- -	- -	- -	20,000 00
In discharge of the registered debt, per act of 12th June, 1798,	86,566 54	- - -	- - -	- -	- -	- -	- -	86,566 54
In discharge of loan office and final settlement certificates, per act of 12th of June, 1798,	55,888 98	- - -	27,581 84	- -	- -	- -	- -	83,470 82
In payment of lands sold under certain acts of Congress, and received in pursuance of the acts of the 3d March, 1797, and 2d March, 1799,	42,210 03	9,990 89	6,168 12	- -	- -	1,400	19,400	79,169 04
For the instalments of foreign debt, reimbursed to 31st December, 1804,	- - -	- - -	- - -	200,000	3,320,000	- -	- -	3,520,000 00
Dollars,	989,719 01	110,807 76	$88,377 94	200,000	3,320,000	1,400	19,400	$4,729,704 71

Amount as stated to 31st December, 1803, as per documents marked M, in the preceding annual statement to the commissioners of the sinking fund,			$7,024,062 10
Transferred in 1803, but not stated until 1804, in deferred six per cent. stock, in payment for lands,			340 41
Transferred in 1804, in payment for lands, viz:—Three per cent. stock,	$78 04		
Deferred six per cent. stock,	111 82		
Eight per cent. stock	12,200 00		
		12,389 86	
For a liquidated claim under the acts of 12th June, 1798, and 2d March, 1803, six per cent.		574 05	
As above,			$7,037,366 42

TREASURY DEPARTMENT, REGISTER'S OFFICE, *February 1st*, 1805.

JOSEPH NOURSE, *Register.*

I.

Statement of moneys arising from interest on stock transferred to the United States, being the amount drawn by the agent to the trustees for the redemption of the public debt, pursuant to the act of 8th May, 1792, and agreeably to a statement made at the treasury, No. 16,160, dated 25th January, 1805.

1804,	March 28th, warrant No. 4,663,	$91,460 53
"	June 27th, warrant, No. 4,932,	91,495 79
"	September 27th, warrant No. 5,163,	91,581 45
"	December 29th, warrant No. 5,407,	91,685 73
		$366,223 50

TREASURY DEPARTMENT, *Register's Office, February 1st*, 1805.

JOSEPH NOURSE, *Register.*

K.

Statement of moneys drawn by the agent to the trustees for the redemption of the public debt, in the year 1804, being an account of moneys received into the treasury from sales of public lands, pursuant to the act of 3d March, 1795, and agreeably to a statement made at the treasury, No. 16,160, dated 25th January, 1805.

1804,	December 29, warrant No. 5,406,	$324,021 66

TREASURY DEPARTMENT, *Register's Office, February 1st*, 1805.

JOSEPH NOURSE, *Register.*

8th CONGRESS.] No. 230. [2d SESSION.

DRAWBACK.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 15, 1805.

Mr. CROWNINSHIELD, from the Committee on Commerce and Manufactures, to whom was referred the memorial of Stephen Kingston, of the city of Philadelphia, merchant, made the following report:

Stephen Kingston, the memorialist, on the 22d and 23d of July, 1801, entered outwards, at the custom house of Philadelphia, took out a regular permit, and actually shipped on board the United States' frigate George Washington, Captain John Shaw, then destined for Algiers, three bales of cinnamon, fifteen bales of India goods, and eleven hogsheads of loaf sugar, for benefit of drawback and bounty.

All the proceedings at the custom house, previous to the shipment, appear to have been perfectly regular. The articles were entered outwards, in the usual manner, and an inspector attended to their delivery on board the lighter, and, so far as the committee can discover, the memorialist was willing to comply with every requisite formality at the custom house, which was enjoined by the laws: yet, it is proved to your committee, that an error was committed by the inspector, in exporting the merchandise. The George Washington was preparing to get under way, and proceed down the Delaware, when the lighter came alongside, and the captain being of opinion that the ship would draw too much water to pass the bar in the river, if the articles were then received on board, ordered the lighter to follow the ship, and they were taken in below the bar, and at some distance out of the Philadelphia district.

In the case under consideration, the articles would have been liable to seizure and confiscation, if they had been relanded in Philadelphia, without permission from the collector. The exporter, therefore, was, in some measure, compelled to ship them on the George Washington; and in doing this, he appears to have pursued a safe and prudent line of conduct: for, if he had peremptorily ordered the lighter to return to Philadelphia, with her loading, he might have exposed himself to a prosecution for an attempt to commit a fraud on the revenue; and his property to almost certain confiscation. Although it is understood that permission was granted in this case, the committee are of opinion that our public vessels ought not to be permitted to carry merchandise for account of private individuals; but as no prohibition then existed to prevent similar shipments, the George Washington having been permitted to clear out in the usual manner, it is conceived that the exporter ought not to lose the drawback, merely because the articles were exported in a national vessel. On the whole, the exporter having complied with the existing regulations of the custom house, previous to the delivery of the merchandise on board the lighter, and it not appearing that the deviation from the ordinary course which was subsequently committed, proceeded from his fault or neglect, the committee are impressed with an opinion, (the irregularity, too, being committed by a captain in the service of the United States) that the memorialist has an equitable claim upon the Government for the drawback and bounty arising on the exportation of the articles mentioned in his memorial, upon the proof being exhibited to the Secretary of the Treasury that the same were actually landed out of the limits of the United States; and the committee submit the following resolution:

Resolved, That the prayer of the memorial of Stephen Kingston is reasonable and ought to be granted.

8th CONGRESS.] No. 231. [2d SESSION.

DUTIES AND DRAWBACKS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 20, 1805.

TREASURY DEPARTMENT, *February 20*, 1805.

SIR:

In obedience to the permanent order of the House of Representatives, passed on the third of March, 1797, I have the honor to transmit a statement exhibiting the amount of duties and drawbacks on goods, wares, and merchandise, imported into the United States, and exported therefrom, during the years 1801, 1802, and 1803.

I have the honor to be, very respectfully, sir, your obedient servant,

ALBERT GALLATIN.

The Hon. the SPEAKER *of the House of Representatives.*

A Statement exhibiting the amount of Drawback payable on sundry articles exported from the United States, in the years 1801, 1802, *and* 1803, *compared with the amount of Duties collected on the same, respectively.*

SPECIES OF MERCHANDISE.	IN THE YEAR 1801.		IN THE YEAR 1802.		IN THE YEAR 1803.	
	Duties received.	Drawback payable.	Duties received.	Drawback payable.	Duties received.	Drawback payable.
On Merchandise—	Dolls.	Dolls.	Dolls.	Dolls.	Dolls.	Dolls.
Paying a duty of 10 per cent. *ad val.*	2,339	8,444				
Do 11 do –	3,659	10,331				
Do 12½ do –	4,738,042	822,263	3,318,075	513,459	3,399,781	243,765
Do 13¾ do –	688,854	231,835	270,171	99,808	185,568	24,757
Do 15 do –	1,397,954	164,973	1,170,338	67,635	1,104,355	25,005
Do 16½ do –	122,720	25,443	102,604	8,561	68,634	4,216
Do 20 do –	91,047	7,159	73,125	6,010	67,857	1,309
Do 22 do –	23,232	3,942	25,798	2,092	13,126	870
Do 40 do –	62	3,593	–	182		
Wines, Madeira, – – –	155,124	12,202	145,741	12,864	196,857	19,934
Burgundy and Champaigne, –	2,167	337	2,464	586	1,868	138
Sherry, – – –	26,239	342	268,573	4,829	131,358	5,221
St. Lucar, – – –	138	–	650	–		
Lisbon, – – –	133,830	2,711	63,906	767	52,619	1,410
Oporto, – – –	4,140	77	20,515	–		
Teneriffe and Fayal, –	98,885	26,289	107,318	4,575	120,849	1,837
Malaga, – – –	43,206	41,477	71,835	–		
All other, – – –	481,803	394,002	175,889	130,639	246,398	104,119
Spirits, Foreign, distilled from grain, –	252,697	16,357	237,069	18,584	363,802	19,715
Do. from other materials,	2,089,962	121,879	2,179,805	104,068	2,367,804	84,961
Domestic do. from Molasses, –	522					
Do. from domestic produce, –	24	54	87			
Molasses, – – – –	299,768	15,927	353,431	1,706	303,584	629
Beer, Ale, and Porter, – –	15,917	3,074	15,751	544	14,919	201
Tea, Bohea, – – –	187,071	68,898	221,651	50,047	453,351	216,337
Souchong, – – –	134,715	55,913	117,395	88,069	134,792	90,854
Hyson, – – – –	186,334	96,418	110,436	60,903	96,591	13,369
Other Green, – – –	248,507	78,734	292,488	139,099	245,517	85,809
Coffee, – – – –	2,983,447	2,439,944	1,682,439	1,284,376	948,672	499,251
Cocoa, – – – –	173,330	137,132	29,526	28,096	22,664	11,755
Chocolate, – – – –	99	5	175	4	46	
Sugar, Brown, – – –	2,623,647	1,346,382	1,821,117	717,353	1,969,256	709,499
Clayed, – – –	1,123,594	1,067,532	196,581	252,026	245,587	150,639
Lump, – – –	70					
Loaf and Candy, – –	1,222	55	1,161	172	2,333	525
Other refined, – –	430	–	55	–	47	
Candles, Tallow, – – –	5,596	1,856	1,297	1,847	548	117
Wax and Spermaceti, –	273	108	95	–	185	75
Cheese, – – – –	50,344	43,747	28,382	21,056	9,331	4,309
Soap, – – – –	38,830	45,560	8,906	11,300	3,837	2,981
Pepper, – – – –	289,124	234,532	371,305	335,258	244,673	130,246
Pimento, – – – –	15,848	10,037	11,523	2,010	35,034	14,042
Tobacco, manufactured, – –	17,947	1,147	22,533	1,220	12,417	60
Snuff, – – – –	3,048	3,986	1,050	270	2,125	1,633
Indigo, – – – –	129,380	73,723	78,589	91,442	37,321	3,532
Cotton, – – – –	129,731	108,675	101,699	93,301	98,692	85,028
Nails, – – – –	73,878	12,543	69,250	6,101	74,593	3,063
Spikes, – – – –	2,877	67	3,194	213	3,485	32
Lead, Bar and other, – –	23,034	3,867	15,178	2,629	26,975	696
Steel, unwrought, – – –	15,489	529	12,202	753	7,811	48
Hemp, – – – –	81,435	–	85,446	–	123,217	
Cables, – – – –	860	49	1,783	166	2,839	
Cordage, Tarred, – – –	50,900	5,731	20,963	6,935	15,248	771
Do. Untarred, and Yarn, –	3,267	–	2,395	8	2,350	
Twine and Pack-thread, – –	7,120	265	6,663	192	7,940	11
Glauber Salts, – – –	2,995	254	1,756	–	2,388	4
Salt, – – – –	686,454	13,864	792,838	6,607	721,355	4,561
Coal, – – – –	31,889	227	23,388	–	21,957	298
Boots, – – – –	5,388	383	3,663	230	3,534	145
Shoes and Slippers of Silk, –	1,022	757	2,393	461	996	360
Do. all other, – – –	13,559	839	11,150	1,048	9,067	329
Cards, Wool and Cotton, – –	35	–	141	–	5	
Do. Playing, – – –	48,939	52,623	15,039	17,155	1,620	1,347
Dollars, –	20,064,059	7,819,093	14,766,990	4,197,256	14,227,778	2,569,813

TREASURY DEPARTMENT, *Register's Office, February* 19, 1805.

JOSEPH NOURSE, *Register.*

8th CONGRESS.] No. 232. [2d SESSION.

COLLECTOR'S BOND—SURETY RELEASED.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 22, 1805.

MR. JOSEPH CLAY, from the Committee of Ways and Means, to whom was referred the petition of Anthony Benezet and others, children and surviving heirs of Daniel Benezet, late of the city of Philadelphia, deceased, made the following report:

That Daniel Benezet, the younger, brother to the petitioners, was appointed, in March, 1790, collector of the port of Great Egg Harbor, in the State of New Jersey; Daniel Benezet the elder, his father, became his surety in a bond for two thousand dollars, given for the faithful discharge of his duties in that office.

Daniel Benezet, the younger, rendered no account for settlement at the treasury subsequent to the 30th June, 1791, although repeatedly urged to do it; he continued in the office until the 7th of March, 1795, when he was superseded by the appointment of Constant Somers, who had been his deputy.

Daniel Benezet, the elder, died in April, 1797, and his estate was settled and divided among the heirs, of whom Daniel Benezet, the younger, was one, in the beginning of the year 1798.

Daniel Benezet, the younger, received for his share of his father's estate a sum of money amounting to more than five thousand dollars; he died in December, 1798, and his estate was sold to pay his debts, and finally settled in the year 1801, as far as it was in the power of his administrators and heirs to settle it.

In the year 1802, seven years after his dismissal, his administrator was, for the first time, applied to by the Comptroller of the Treasury for some books and papers, which, it had been intimated, related to the transactions of the custom house of Great Egg Harbor, with a request that they might be delivered to the then collector. This request could not be complied with, as no such books, and very few and trifling papers, were in the possession of the administrator; the attorney for the district of New Jersey was then directed to commence a suit on the official bond; but finding that the parties interested all lived in Pennsylvania, he gave notice of that circumstance to the Comptroller, upon which the district attorney for Pennsylvania was, by a letter bearing date the 12th of August, 1803, directed to institute a suit for the recovery of the penalty. On the 7th of October, 1803, suit was accordingly brought against the administrators of Daniel Benezet, the *elder*, and judgment was entered by agreement in favor of the United States, for two thousand dollars, with a stay of execution for six months. It was also agreed, that, if, before the expiration of that time, the defendants could satisfy the Comptroller that they were entitled to be released, in whole or in part, from the amount of the judgment, it should accordingly be endorsed on the Comptroller's certificate. The Comptroller having no authority to release any part of the judgment, the petitioners have applied to Congress for relief. By an act of Congress, passed September 2d, 1789, it is made the duty of the Comptroller to "provide for the regular and punctual payment of all moneys which may be collected," and to "direct prosecutions for all delinquencies of officers of the revenue."

By an act of Congress, passed August 4th, 1790, it was made the duty of the collectors, once in every three months, or oftener if required, to transmit their accounts for settlement.

Although Daniel Benezet, the younger, was frequently pressed to forward his accounts for settlement, and refused or neglected to do so, and although he was dismised from office, probably for delinquency, yet no steps were taken to recover from him the penalty of his bond, during his life, nor from his or his father's estate, until the year 1802, eleven years after his appointment, seven years after his dismissal, five years after the death of his father, and four years after the final settlement and division of his father's estate, and after his own death.

Had any application been made previously to the settlement of either of the estates, the penalty of the bond might have been recovered and paid out of his own effects. But, from the delay, and not to say neglect, of the then Comptroller, no steps were taken until the whole of his property was disposed of, in payment of his private debts.

When it is considered that policy has dictated, in all countries, a limitation of the time in which ordinary debts between individuals may be recovered, and that the humanity of the Government has determined that even penalties and forfeitures, for crimes against the revenue laws, shall not be imposed upon the offenders unless the prosecution be had within a limited time; and particularly, when it is considered that statutes of limitation have been passed, to prevent the allowance of claims against the United States, unless brought before a certain period—claims, too, of the most meritorious nature—it is submitted to Congress whether a consistent regard to justice does not forbid the rigorous exaction of the sum adjudged against the petitioners, especially as the delay has arisen from the negligence of the officers of the Government. Your committee conceiving this case to be extremely severe, think the petitioners entitled to the relief for which they pray, and recommend the following resolution:

Resolved, That the prayer of the petitioners is reasonable, and ought to be granted.

TREASURY DEPARTMENT, *Comptroller's Office*, *February* 19, 1805.

SIR:

I have before me your letter of the 15th instant. You would have received an immediate answer but for the reason which I stated to you yesterday.

The late Daniel Benezet was appointed collector for the port of Great Egg Harbor, in New Jersey, in the year 1790, and continued in the office until he was superseded by the appointment of Constant Somers, in consequence of which the official functions of Mr. Benezet ceased on the 7th day of March, 1795.

It appears, from the correspondence of the office, that Mr. Benezet rendered no account for settlement at the treasury, subsequent to the 30th of June, 1791, although repeatedly urged to do it. That, after his death, Anthony Benezet, one of the administrators, was requested to furnish books and papers, which, it had been intimated to the Comptroller, were in his possession, in order that the accounts of the intestate might be settled. The administrator not complying, the attorney of the United States for the district of New Jersey was directed by letter, bearing date 24th July, 1802, to commence a suit on Mr. Benezet's official bond. Mr. Maxwell, the then attorney, finding, upon inquiry, that the parties interested all lived in Pennsylvania, gave the information to this Department, upon which the district attorney of Pennsylvania was directed, by letter bearing date 12th August, 1803, to institute a suit for the recovery of the penalty of the official bond before mentioned. This has been done, and a judgment recovered, as stated by the petitioners.

These are all the facts which appear to be material to be stated for the information of the committee.

The petition and papers which accompanied it are returned.

I have the honor to be, Sir, with great respect, your obedient servant,

G. DUVALL.

JOSEPH CLAY, *Esq.*

8th Congress.] No. 233. [2d Session.

MINT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, MARCH 1, 1805.

TREASURY DEPARTMENT, *February 27th*, 1805.

SIR:

I have the honor to transmit, herewith, a letter from the Comptroller of the Treasury, accompanied with sundry statements, which have been prepared in obedience to the act, entitled "An act establishing a mint, and regulating the coins of the United States," passed on the 2d of April, 1792.

I have the honor to be, very respectfully, sir, your obedient servant,

ALBERT GALLATIN.

The Hon. the SPEAKER *of the House of Representatives.*

TREASURY DEPARTMENT, *Comptroller's Office, February 26th*, 1805.

SIR:

The statements marked A, B, C, D, and E, herewith laid before you, have been prepared pursuant to the seventh section of an act of Congress, of the second of April, 1792, entitled "An act establishing a mint, and regulating the coins of the United States." They contain all the information, relative to the transactions of the mint, which the settlements made at the treasury enable me to give.

I have the honor to be, with great respect, your obedient servant,

G. DUVALL.

ALBERT GALLATIN, Esq.

A.

Statement exhibiting the balance of gold and silver remaining in the hands of the officers of the Mint, on the 31st December, 1803; the amount of deposites from the 1st January, to the 31st December, 1804; the different species of coins made and paid on account of deposites; allowance for wastage; and the balance remaining in the hands of the officers of the Mint on the said 31st of December, 1804, to be accounted for on a future settlement.

	Oz. dwt. gr.	Dolls. cts.
Gold remaining in the hands of the officers of the mint, on the 31st Dec. 1803,	138 13 9 =	2,464 60.5
Do. deposited from the 1st January, to the 31st December, 1804, . . .	14,499 9 15 =	257,768 35.5
	14,638 3 0 =	260,232 96
Amount paid on account of deposites of gold, from the 1st January to the 31st December, 1804,		$240,490 16.5
Add balance of gold coins remaining in the hands of the treasurer of the mint, on the 31st Dec. 1804,		19,327 42.5
		$259,817 59
Deduct this sum, being so much of warrant No. 4,809, issued at the Treasury of the United States, to cover the wastage in the coinage of gold, for the year ending December 31, 1804,	$886 34.5	
Also this sum, being the balance of gold coins remaining in the hands of the treasurer of the mint, on the 31st December, 1803, ...	288 74.5	
		1,175 09
	oz. dwt. gr.	
Gold coins made from the 1st January to 31st December, 1804, viz: eagles, 9,795, half eagles, 30,475, and one-fourth eagles, 3,327; weight and value, ...	14,548 12 19 =	258,642 50
Balance of gold bullion, &c. in the hands of the officers of the mint, on the 31st December, 1804, ...	28 18 14 =	513 46.5
Profit and loss for this sum, allowed for wastage in the coinage of gold, from the 1st January to the 31st December, 1804, ...	60 11 15 =	1,076 99.5
As above, .	14,638 03 00 =	260,232 96
Silver remaining in the hands of the officers of the mint, on the 31st December, 1803,	10,022 00 09 =	11,563 54.5
Silver deposited, from the 1st January to the 31st December, 1804, . . .	91,504 18 00 =	105,582 50.5
	101,526 18 09 =	117,146 05
Amount paid on account of deposites of silver, from the 1st January to the 31st December, 1804,		$104,828 68.5
Add balance of silver coins remaining in the hands of the treasurer of the mint, 31st Dec. 1804,		426 33
		$105,255 01.5
Deduct this sum, being so much of warrant No. 4,809, issued at the treasury of the United States, to cover the wastage in the coinage of silver, for the year ending Dec. 31, 1804,	$386 29.5	
Also this sum, being the balance of silver coins remaining in the hands of the treasurer of the mint, on the 31st December, 1803, ...	4,528 22	
		4,914 51.5
	oz. dwt. gr.	
Silver coins made from the 1st Jan. to 31st Dec. 1804, viz: dollars, 19,570, half dollars, 156,519, one-fourth dollars, 6,738, and dimes, 8,265; weight and value, -	86,961 15 08 =	100,340 50
Balance of silver bullion, &c. in the hands of the officers of the mint, on the 31st December, 1804, ...	14,221 12 09 =	16,409 17
Profit and loss for this sum, allowed for wastage in the coinage of silver, for the year 1804, ...	343 10 16 =	396 38
	101,526 18 09 =	117,146 05

COMPTROLLER'S OFFICE, *February 23d*, 1805.

ANDREW ROSS.

B.

STATEMENT OF COPPER COINAGE, 1804.

DR. *Mint of the United States, in account current of Copper purchased and coined, from the Commencement of the Institution to the 31st December, 1804, with the United States.* CR.

	Avoirdupois weight.	Troy weight.	Cost of copper.
	Pounds.	lbs. oz. dwt.	Dolls. cts. mills.
To amount of rough copper and planchettes, purchased from the commencement of the institution to the 31st December, 1803, per statement marked D, accompanying the Comptroller's report of the 17th March, 1804,		659,292 11 19	181,422 94
To this sum, being the cost and charges of planchettes purchased in the year 1804,	45,410	55,185 9 3	17,151 28
		714,478 9 2	198,574 22
Balance, being the amount gained,			31,327 46.5
			$229,901 68.5

	Troy weight.	Value of copper at the rate of 7 dwt. to one cent.
	lbs. oz. dwt.	Dolls. cts. mills.
By amount of rough copper and planchettes accounted for, per statement marked D, accompanying the Comptroller's report of the 17th March, 1804,	583,896 0 12	186,194 25
By amount of cents and half cents, charged as delivered to the Treasurer of the United States, in the quarter ending 31st March, 1804,		3,495 00
By amount of cents and half cents, charged as delivered to the Treasurer of the United States, in the quarter ending 30th June,	32,214 4 18	2,840 00
By amount of cents and half cents, charged as delivered to the Treasurer of the United States, in the quarter ending 30th September,		2,885 00
By amount of cents and half cents, charged as delivered to the Treasurer of the United States, in the quarter ending 31st December,		2,424 94
	616,110 5 10	$197,239 19
Balance remaining on the 31st December, 1804, viz:		
Cents and half cents in the hands of the treasurer of the mint,	5,250 0 0	1,800 00
Planchettes in the hands of ditto,	55,185 9 3	18,920 83
Ditto, in the hands of the chief coiner,	84,829 10 6	11,941 66.5
	lbs. oz. dwt.	
Profit and loss for this amount, per statement last rendered,	2,393 9 18	
Add this amount, short, extended on that statement,	50 0 0	
This amount of planchettes, spoiled in striking, charged to this also,	151 5 6	
This amount, credited the chief coiner on account of the cents said to weigh more than seven dwt. each,	507 4 19	
	3,102 8 3	
	714,478 9 2	$229,901 68.5

NOTE.—Agreeably to the allowance made to the chief coiner, on the coinage of copper, each cent, made during the years 1803 and 1804, ought to weigh seven pennyweights three and a third grains. The spoiled planchettes, with which the account of profit and loss is charged, I expect were placed in the hands of the melter and refiner, and used by him for alloy to gold and silver.

COMPTROLLER'S OFFICE, *February 23d*, 1805.

ANDREW ROSS.

C.

Summary Statement exhibiting the value of coins made at the Mint; the amount of disbursements on account of the establishment; the amount allowed for wastage; the amount retained of deposites; and the amount gained on the coinage of copper.

Value of gold, silver, and copper coins, made at the mint to the 31st December, 1803, - -		$3,931,866 30
Ditto, of gold coins made from the 1st January to the 31st December, 1804, per statement herewith, - - - - - - - - -	258,642 50	
Ditto, of silver, ditto, ditto, ditto, - - - - -	100,340 50	
Ditto, of copper coins, made and charged as delivered to the Treasurer of the United States, from the 1st January to the 31st December, 1804, per statement herewith, marked B, - - - - - - - - -	11,044 94	
		370,027 94
Total value of gold, silver, and copper coins, - -		$4,301,894 24
Nett charge on the coinage of gold, silver, and copper, to the 31st December, 1803, per report of the 17th March, 1804, - - - - - - - -	225,205 73.5	
Add amount gained on the coinage of copper, per statement for the year 1804, -	29,783 80.5	
		254,989 54
Deduct amount of wastage, per the above statement transmitted, - -	15,720 58.5	
Add amount retained of deposites, ditto, - - - -	2,443 24.5	
		13,277 34
		241,712 20
Add amount disbursed on account of the establishment, from the 1st January to the 31st December, 1804, per statement herewith, - - - - - - - -		16,224 80
Add amount of wastage to the 31st December, 1803, per statement furnished for the year 1804, - - - - - - - - -	15,720 58.5	
Ditto, from the 1st January to the 31st December, 1804, per statement herewith, marked A,	1,473 37.5	
Total amount of wastage, to the 31st December, 1804, -	17,193 96	
Deduct amount retained from deposites, per statement furnished for the year 1803,	2,443 24.5	
Deduct amount retained from the 1st January to the 31st December, 1804, per statement herewith, marked A, - - - - - -	138 29.0	
	2,581 53.5	
		14,612 42.5
		272,549 42.5
Deduct the amount gained on copper coinage from the commencement of the institution to the 31st December, 1804, par statement herewith, marked B, - - - - - -		31,327 46.5
Nett charge on the coinage of gold, silver, and copper, to the 31st December, 1804, including the costs of lots, buildings, &c. - - - - - - - - - -		241,221 96.0

COMPTROLLER'S OFFICE, *February 23d*, 1805.

AND. ROSS.

D.

Statement of the Appropriations made by law, for the Mint establishment, for the year 1804; *with the amount of Warrants drawn by the Secretary of the Treasury, on said appropriations.*

Amount of warrants drawn on the treasurer in favor of the mint, for the services of the year 1804, -	36,874 42
Balance unexpended on 1st January, 1805, - - - - - - -	52,083 67
	$88,958 09
Balance of the several appropriations for the mint establishment, unexpended on 1st January, 1804, per statement for the preceding year, - - - - - - - - -	65,713 15
Appropriated by an act respecting the mint, dated 24th April, 1800, being the amount of cents and half cents, paid into the Treasury in 1804, - - - - - - -	13,844 94
Ditto, by act making provision for the support of Government for the year 1804, dated the 14th March, 1804, - - - - - - - - - - - -	9,400 00
	$88,958 09

Statement of the Appropriations made by law for the payment of the salaries of the officers and clerks of the Mint, for the year 1804.

Amount of warrants drawn on the Treasurer of the United States for the salaries of the officers and clerks of the mint, in 1804, - - - - - - - - -	10,600 00
By the act making appropriations for the support of Government for the year 1804, passed the 14th March, 1804, - - - - - - - - - -	$10,600 00

Statement of the application of moneys advanced from the Treasury of the United States, for the support of the Mint establishment during the year 1804.

Balance due the treasurer of the mint, on 1st January, 1804, as per statement for the preceding year,		6,390 55
Moneys paid by the treasurer of the mint, on warrants drawn by him on the Director, and admitted by the accounting officer of the treasury, on the adjustment of his account, were as follow, viz:		
Incidental and contingent expenses and repairs of mint.		
For $5,624 80, being the amount expended for the requisite repairs, apparatus, machines, wages of workmen, and other expenses,		
Paid in the 1st quarter, - -	1,285 62	
2d do. - -	1,316 35	
3d do. - -	1,466 65	
4th do. - -	1,556 18	
		5,624 80
Copper purchased for coinage.		
For $17,573 28, being the amount of the costs, and charges for copper purchased for coinage:		
45,410 lbs. purchased from 1st October to 31st December, 1804, - - -	17,151 28	
Loss on a bill of exchange for copper previously bought in 1803, - - -	422 09	
		17,573 37
Salaries of the officers and clerks of the mint.		
Paid in the 1st quarter, - -	2,650 00	
2d do. - -	2,650 00	
3d do. - -	2,650 00	
4th do. - -	2,650 00	
		10,600 00
Wastage in the coinage of gold and silver.		
Applied to make good deficiency in wastage in the coinage of gold and silver, for the year 1803, -		1,272 64
Balance to be accounted for by the treasurer of the mint, - - - - -		6,013 06
		$47,474 42
Advanced from the treasury for the mint establishment.		
For the salaries of the officers and clerks, - - - - - -		10,600 00
For the purchase of copper, and the incidental and contingent expenses, - - -		36,874 42
		$47,474 42

Account of cents and half cents paid into the Treasury of the United States, by the treasurer of the mint, in the year 1804.

Paid in the 1st quarter, - -	3,340 00
2d do. - -	6,330 00
3d do. - -	1,750 00
4th do. - -	2,424 94
	$13,844 94

TREASRUY DEPARTMENT, *Register's Office*, 21*st February*, 1805.

JOSEPH NOURSE, *Register*.

E.

An Abstract Statement of the settlements at the Treasury, of the accounts of the Treasurer of the Mint, from January 1st, to December 31st, 1804, exhibiting the balance, in bullion, for which he remained accountable on the last settlement, and also the deposites of Bullion, Coins made, value of Coins paid, allowance for wastage, and balance in the hands of the Officers of the Mint, and in the Bank of the United States.

PERIOD OF SETTLEMENT.		BALANCE REMAINING TO BE ACCOUNTED FOR, DECEMBER 31, 1803, CONSISTING OF						DEPOSITES IN STANDARD
FROM	TO	Gold in the hands of the Officers of the Mint, and Commissioners of Inspection.		Silver in the hands of the Officers of the Mint, and Commissioners of Inspection.		Coins in the Bank of the United States.		Total value of balance.	*Gold.*
		Weight.	Value.	Weight.	Value.	Of Gold.	Of Silver.		Weight.	Value.
		oz. dwt. gr.	*Dolls. Cts.*	*oz. dwt. gr.*	*Dolls. Cts.*	*Dolls. Cts.*	*Dolls. Cts.*	*Dolls. Cts.*	*oz. dwt. gr.*	*Dolls. Cts.*
January 1, 1804,	December 31, 1804.	138 13 9	2,464 60½	10,022 0 9	11,563 54½	288 74½	4,528 22	18,845 11½	14,499 09 15	257,768 35.5

E—Continued.

DEPOSITES IN STANDARD			Total value of Balances and Deposites.	COINS OF GOLD AND SILVER MADE AT THE MINT.									VALUE OF COINS PAID AT THE MINT.		Total value of Coins paid.
Silver.		Total value of Deposites.		*Gold.*				*Silver.*					Gold.	Silver.	
Weight.	Value.			Weight.	Eagles.	Half Eagles.	Quarter Eagles.	Weight.	Dollars.	Half Dollars.	Quarter Dollars.	Dimes.			
oz. dwt. gr.	*Dolls. Cts.*	*Dolls. Cts.*	*Dolls. Cts.*	*oz. dwt. gr.*	*No.*	*No.*	*No.*	*oz. dwt. gr.*	*No.*	*No.*	*No.*	*No.*	*Dolls. Cts.*	*Dolls. Cts.*	*Dolls. Cts.*
91,504 18 0	105,582 50.5	363,350 86	382,195 97½	14,548 12 19	9,795	30,475	3,327	86,961 15 8	19,570	156,519	6,738	8,265	240,490 16.5	104,828 68.5	345,318 85

E—Continued.

ALLOWANCE FOR WASTAGE.					BALANCE TO BE ACCOUNTED FOR.						
Gold.		Silver.			In the hands of the Chief Coiner.					In the hands of the Melter and Refiner.	
					Gold.		Silver.			Gold.	
Weight.	Value.	Weight.	Value.	Total Value of allowance for Wastage.	Weight.	Value.	Weight.	Value.	Total Value.	Weight.	Value.
oz. dwt. gr.	Dolls. Cts.	oz. dwt. gr.	Dolls. Cts.	Dolls. Cts.	oz. dwt. gr.	Dolls. Cts.	oz. dwt. gr.	Dolls. Cts.	Dolls. Cts.	oz. dwt. gr.	Dolls. Cts.
60 11 15	1,076 99½	343 10 16	396 38	1,473 37½	16 13 5	295 85.5	444 1 13	512 8.05	807 94	5 4 18	92 61

E—Continued.

BALANCE TO BE ACCOUNTED FOR.														
In the hands of the Melter and Refiner.			In the hands of the Commissioners of Inspection, and of the Treasurer, for Assay Pieces.					Coins in hands of the Treasu'r.	Coins in Bank of the U. States.		Total balance to be accounted for.		
Silver.			Gold.		Silver.								
Weight.	Value.	Total Value.	Weight.	Value.	Weight.	Value.	Total Value.	Gold.	Silver.	Total Value.	Gold.	Silver.	Total Value.
oz. dwt. gr.	Dolls. Cts.	Dolls. Cts.	oz. dwt. gr.	Dolls. Cts.	oz. dwt. gr.	Dolls. Cts.	Dolls. Cts.	Dolls. Cts.	Dolls. Cts.	Dolls. Cts.	Dolls. Cts.	Dolls. Cts.	Dolls. Cts.
13,762 11 5	15,879 80	15,972 41	7 0 15	125 00	14 19 15	17 28½	142 28½	19,327 42½	426 33	19,753 75½	19,840 89	16,835 50	36,676 39

TREASURY DEPARTMENT, *Register's Office, February 21st*, 1805.

JOSEPH NOURSE, *Register*.

9th Congress.] No. 234. [1st Session.

STATE OF THE FINANCES.

COMMUNICATED TO THE SENATE, DECEMBER 9, 1805.

In obedience to the directions of the act supplementary to the act, entitled "An act to establish the Treasury Department," the Secretary of the Treasury respectfully submits the following report and estimates:

REVENUE AND RECEIPTS.

The nett revenue, arising from duties on merchandise and tonnage, which accrued during the year 1801, amounted to - - - - - - - - - - - - $12,020,279

The nett revenue, arising from the same source, which accrued during the year 1802, amounted to - 10,154,564

That which accrued during the year 1803, amounted to - - - - - - 11,306,430

And that which accrued during the year 1804, amounted, after deducting that portion which arose from the additional duties, constituting the Mediterranean fund, as will appear by the statement A, to - - - - - - - - - - - - - - 12,672,323

It is ascertained that the nett revenue which has accrued during the three first quarters of the year 1805, does not fall short of that of the corresponding quarters of the year 1804. And that branch of revenue may, exclusively of the Mediterranean fund, be safely estimated, for the present, at twelve millions of dollars, which is nearly the average of the two years 1803 and 1804.

The defalcation which took place in the year 1802, and the increase in the next following years, sufficiently show that no inconsiderable portion of that branch of the revenue is due to the neutrality of the United States, during the continuance of war in Europe. Yet, if the revenue of 1802, the only year of European peace since 1792, be considered as the best basis on which to form an estimate, this, with an addition of ten per cent. on account of the increase of population for three years, and of near 300,000 dollars, the computed revenue of New Orleans, will give a result of near eleven millions and a half. The statement B exhibits in detail the several species of merchandise and other sources from which that revenue was collected during the year 1804.

The revenue arising from the sales of public lands has been greater during the year ending on the 30th September, 1805, than that of any preceding year. It appears by the statement C that, during that period, besides 145,000 acres sold to persons claiming a right of pre-emption, 474,000 acres have been disposed of, at the ordinary sales; making, altogether, with the preceding sales, from the time when the land offices were opened in 1800 and 1801, an aggregate of near two millions of acres. The actual payments by purchasers, which, during the year ending on the 30th September, 1804, had amounted to 432,000 dollars, and had not, in any one previous year, exceeded 250,000 dollars, have, during the year ending on the 30th September, 1805, amounted to 575,000 dollars; of which sum 535,000 dollars were paid in specie, and the residue in stock of the public debt. The specie receipts from that source may, for the ensuing year, be safely estimated at five hundred thousand dollars.

The receipts arising from the permanent revenue of the United States may, therefore, without even including the duties on postage and other small incidental branches, be computed, for the year 1806, at twelve millions and five hundred thousand dollars, - - - - - - - - - $12,500,000

The payments in the treasury, during the same year, on account of the temporary loans constituting the "Mediterranean fund" which will have *accrued* to the 31st day of March next, are estimated at nine hundred thousand dollars, and about one hundred thousand may be expected from the arrears of internal duties and of the direct tax, and from other incidental branches; making, for temporary and incidental receipts, one million of dollars, - - - - - 1,000,000

The balance of specie in the treasury, which, on the 30th day of September last, amounted to 4,575,654 dollars, will, as the receipts and current expenditures of the present quarter may be considered as nearly equal, be diminished at the end of this year, only by the payments on account of the American claims assumed by the convention with France; and as the whole amount of those claims which remained unpaid on the 30th day of September last, will, in this estimate, be stated amongst the expenditures of 1806, the whole of the abovementioned balance may be added to the receipts of that year, viz: - - - - - - - - - - 4,575,000

Making, in the whole, an aggregate of more than eighteen millions of dollars, - - - $18,075,000

EXPENDITURES.

The expenses of the year 1806, which must be defrayed out of those resources, are, like the revenue, either of a permanent nature or temporary.

The permanent expenses are estimated at 11,450,000 dollars, and consist of the following items, viz:

1. The annual appropriation of eight millions of dollars for the payment of the principal and interest of the public debt, of which more than 4,000,000 dollars will be applicable to the discharge of the principal, and the residue to the payment of interest, - - - - - - - - $8,000,000
2. For the civil department and all domestic expenses of a civil nature, including invalid pensions, the light house and mint establishments, the expenses of surveying public lands, the third instalment of the loan due to Maryland, and a sum of 150,000 dollars, to meet such miscellaneous claims or grants as may be allowed by Congress, - - - - - 1,150,000
3. For expenses incident to the intercourse with foreign nations, including the permanent appropriation for Algiers, - - - - - - - - - 200,000
4. For the Military and Indian departments, including the permanent appropriations for certain Indian tribes, - - - - - - - - - - 1,030,000
5. For the Naval establishment, (exclusively of deficiencies for the service of the years 1804 and 1805, which are estimated at 600,000 dollars) - - - - - - - - 1,070,000

$11,450,000

The extraordinary demands for the year 1806 amount to four millions of dollars, viz:

The navy deficiencies for 1804 and 1805, as abovementioned, - - - 600,000

And the balance of the American claims assumed by the French convention, which remained unpaid on the 30th September last, amounting to - - - - 3,400,000

4,000,000

Making, altogether, - - $15,450,000

It appears, from the preceding statement, that the permanent revenues of the United States will, during the ensuing year, exceed the permanent expenditures by a sum of more than one million of dollars; and that the moneys already on hand, together with the temporary resources of the year, will, after leaving the sum which it is always

necessary to keep in the treasury, be sufficient to discharge the navy deficiencies, and the whole amount of the claims assumed by the convention with France, the large receipts of last year rendering it unnecessary to recur for that object to the loan authorized by the act of the 10th of November, 1803.

MEDITERRANEAN FUND.

It appears by the statement B that the additional duty of two and a-half per cent. on goods paying duties ad valorem, which constitutes the "Mediterranean fund," amounted, during the six last months of 1804, to 563,038 dollars. And it is ascertained that the amount of the duty accrued during the year ending on the 30th day of June, 1805, was 990,000 dollars. This apparent product will, it is true, be diminished by subsequent exportations; but it is believed, from a view of the value of the goods imported in 1803 and 1804, which are charged with that duty, that the fund may be estimated as producing nearly $900,000 a year. If that estimate be correct, the fund will ultimately produce, during the one year and nine months commencing on the 1st day of July, 1804, and ending on the 31st day of March, 1806, - - - - - - - - - 1,575,000

The expenses heretofore charged on that fund, have been, viz:

Paid in 1804, to the Navy Department, under the act constituting the fund, -	525,000	
Paid in 1805, to the said Department, by virtue of the 2d section of the act of 25th Jan. 1805,	590,000	
Making, altogether, - - - - - - - - -		1,115,000
And leaving an unappropriated surplus, estimated at - - - - -		$460,000

But which will be more than absorbed by the navy deficiencies above-mentioned.

The moneys actually received or to be received into the treasury, on account of that fund, prior to the 1st day of January, 1806, are estimated at about $600,000. The residue will be received between that day and the 31st day of March, 1807, and credit has been taken for a sum of $900,000 on that account, in the preceding estimate of the receipts of the year 1806.

PUBLIC DEBT.

The payments on account of the principal of the public debt have, during the year ending on the 30th September, 1805, exceeded four millions three hundred and seventy-seven thousand dollars, as appears by estimate D, - - - - - - - -		$4,377,898 63
The two last instalments due to Great Britain, and amounting to one million seven hundred and seventy-six thousand dollars, have also been discharged during the same period, - -		1,776,000 00
Making, in the whole, a reimbursement of more than six millions one hundred and fifty thousand dollars. - - - - - - - - - - -		6,153,898 63

As the exportation of the specie necessary to discharge the last mentioned instalment, would have been sensibly felt, it was found eligible to pay it in London, in conformity with the authority given by the act of the 3d of March, 1805; and the operation was effected at par, by the Bank of the United States.

It appears, by the same statement D, that the payments on account of the public debt, from the 1st April, 1801, to the 30th September, 1805, have amounted to almost $18,000,000		17,954,790 49
During the same period there have been paid to Great Britain, in satisfaction and discharge of the money which the United States might have been liable to pay, in pursuance of the provisions of the 6th article of the treaty of 1794, - - - - - - - -		2,664,000 00
The balance in the Treasury amounted, on the 1st day of April, 1801, to -	1,794,052 59	
And on the 30th day of September, 1805, to - - - - -	4,575,654 37	
Making an increase of - - - -	2,781,601 78	
From which, deducting the proceeds of the sales of the Bank shares, -	1,287,600 00	
Leaves for the increase arising from the ordinary revenue, - - - -		1,494,001 78
Making, in the whole, a difference of more than twenty-two millions of dollars in favor of the United States, during that period of four years and a half, - - - - -		$22,112,792 27

In order to give a more general and concise view of the receipts and expenditures of the United States, during the four years, commencing on the 1st day of April, 1801, and ending on the 31st day of March, 1805, than can be derived from the annual printed accounts, a statement, marked H, and several explanatory statements, marked H 1, to H 8, have been added to those which usually accompany this report.

From those it appears, that a sum of fifty millions six hundred and sixty-seven thousand four hundred and sixty-seven dollars and four cents, has been paid into the treasury during that period, viz:

From duties on tonnage, and on the importation of foreign merchandise, - - - -	45,174,837 22
From all other sources, (including $1,596,171 43 cents, arising from the sales of Bank shares and of public vessels) - - - - - - - - -	5,492,629 82
	50,667,467 04

And that the expenditures, during the same period, have amounted to forty-nine millions six hundred and sixty-five thousand five hundred and twenty-seven dollars and fifty-six cents, which have been disbursed for the following purposes:

1. Less than one-third of the whole has been sufficient to defray all the current expenses of the United States, viz:

For the civil list, and all domestic expenses of a civil nature, - -	3,786,114 79	
For the military establishment and Indian department, - - -	4,405,192 26	
For the naval establishment, - - - - - -	4,842,635 15	
For the expenses attending the intercourse with foreign nations, - -	1,071,437 84	
Amounting, altogether, to - - - -		14,105,380 04
2. Near one-third was necessary to pay the interest on the public debt, viz: - - -		16,278,700 95

On which subject it may not be improper to observe, that a part of that sum, amounting to $3,160,000, was paid on account of the interest on the deferred stock, a charge which commenced only in the year 1801, and was, therefore, in addition to the annual sum wanted before that year, for the payment of interest on the public debt.

3. More than one-third, and which may be considered as the surplus revenue of the United States, during that period, has been applied towards the reimbursement and extinguishment of the debt, viz:

On account of the principal of the public debt proper, - -	16,317,663 92	
In payment of debts contracted before the 1st day of April, 1801, and arising under the British treaty and under the French convention of 30th September, 1800,	2,963,782 65	
		19,281,446 57
		$49,665,527 56

It is sufficiently evident, that, whilst one-third of the national revenue is necessarily absorbed by the payment of interest, a persevering application of the resources afforded by seasons of peace and prosperity, to the discharge of the principal, in the manner directed by the Legislature, is the only effectual mode by which the United States can ultimately obtain the full command of their revenue, and the free disposal of all their resources. Every year produces a diminution of interest, and a positive increase of revenue. Four years more will be sufficient to discharge, (in addition to the annual reimbursements on the six per cent. and deferred stocks) the remainder of the Dutch debt, and the whole of the eight per cent., navy six per cent., five and a half per cent. and four and a half per cent. stocks. As the portion of the public debt which shall then remain unpaid, will consist of the six per cent. deferred, and Louisiana stocks, neither of which can be reimbursed, except at the periods, and in the proportions fixed by contract, and of the three per cent. stock, which its low rate of interest will render it ineligible to discharge at its nominal value, the rapidity of the reduction of the debt, beyond the annual reimbursements permitted by the contracts, will, after the year 1809, depend on the price at which purchases may be effected. And, should circumstances render it eligible, a considerable portion of the revenue now appropriated for that purpose, may then, in conformity with existing provisions, be applied to other objects.

All which is respectfully submitted

ALBERT GALLATIN, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *December 9th*, 1805.

A.

A statement exhibiting the amount of duties which accrued on merchandise, tonnage, passports, and clearances; of debentures issued on the exportation of foreign merchandise; of payments for bounties and allowances, and for the expenses of collection, during the years 1803 *and* 1804.

	DUTIES ON			Debentures issued.	Bounties and allowances.	Gross revenue.	Expenses of collection.	Nett revenue.
	Merchandise.	Tonnage.	Passports and clearances.					
1803	14,249,958 57	166,528 91	15,902	2,569,813	151,717 86	$11,710,858 62	404,428 40	11,306,430 22
1804	20,372,567 65	208,730 00	17,334	6,686,483	192,741 51	(a.) 13,719,407 14	484,045 68	13,235,361 46

(a.) Gross revenue for the year 1804,	$13,719,407 14
Deduct interest and storage,	14,670 09
Gross revenue, per statement B,	$13,704,737 05

Statement of the amount of American and Foreign tonnage employed in the foreign trade, for the year 1804, *as taken from the records of the Treasury.*

American tonnage in foreign trade,	Tons, 821,962
Foreign tonnage,	122,140
Total amount of tonnage employed in the foreign trade of the United States,	944,102
Proportion of foreign tonnage to the whole amount of tonnage employed in the foreign trade of the United States,	12.9 to 100

TREASURY DEPARTMENT, *Register's Office, December 9th*, 1805.

JOSEPH NOURSE, *Register.*

B.

A statement exhibiting the value and quantities, respectively, of merchandise, on which duties actually accrued, during the year 1804, *(consisting of the difference between articles paying duty, imported, and those entitled to drawback, re-exported) and, also, of the nett revenue which accrued, during that year, from duties on merchandise, tonnage, passports, and clearances.*

Goods paying duties ad valorem.

$30,211,367 at 12½ per cent.,		$3,776,420 87	
7,641,925 at 15 do.		1,146,288 75	
425,236 at 20 do.		85,047 20	
Additional duty on $22,297,845, at 2½ per cent.		557,446 12	*(A.)*
$38,278,528		$5,565,202 94	
(a.) Spirits, 10,488,696 gallons, at 29.2cts. average,		3,061,007 38	
(b.) Sugar, 55,070,013 pounds, at 2.5 cts. do.		1,382,959 01	
(c.) Salt, 2,439,241 bushels, at 20 cts. do.		487,848 20	
(d.) Wines, 3,003,312 gallons, at 31.9 cts. do.		958,117 79	
(e.) Teas, 2,423,07[illegible] pounds, at 20 cts. do.		485,133 40	
Coffee, 6,101,191 do. at 5 cts. do.		305,059 55	
Molasses, 6,535,513 gallons, at 5 cts. do.		326,775 65	
(f.) All other articles,		488,854 38	
	13,060,958 30		
Deduct duties refunded, and difference in calculation,	15,448 52		
			$13,045,509 78
3½ per cent. retained on drawbacks,			245,000 56
Extra duty of 10 per cent. on merchandise imported in foreign vessels,			188,162 71
Nett amount of duties on merchandise,			$13,478,673 05

Duties on tonnage,		159,429 84	
Light money,		49,300 16	
			208,730 00
Duties on passports and clearances,			17,334 00
Gross revenue, per statement A,			13,704,737 05
Deduct expenses of collection,			484,045 68
Nett revenue,			$13,220,691 37

Explanatory Statements and Notes.

(A.) Additional duty of 2½ per cent.		$557,446 12
3½ per cent. retained on drawback,		1,710 12
Extra duty of 10 per cent. on merchandise imported in foreign vessels,		3,881 77
		$563,038 01

(a.) Spirits, Grain,	1st proof,	1,083,674	gallons, at	28	cents,	$303,428 72
	2d do.	29,812	do.	29	do.	8,645 48
	3d do.	4,761	do.	31	do.	1,475 91
	4th do.	52,168	do.	34	do.	17,737 12
	5th do.	3,653	do.	40	do.	1,461 20
	6th do.	217	do.	50	do.	108 50
Other materials,	1st and 2d proof,	2,086,319	do.	25	do.	521,579 75
	3d do.	2,681,848	do.	28	do.	750,917 44
	4th do.	4,531,991	do.	32	do.	1,450,237 12
	5th do.	14,253	do.	38	do.	5,416 14
		10,488,696				$3,061,007 38

(b.) Sugar, brown,	53,828,275	pounds, at	2½	cents,	$1,345,706 87
white,	1,241,738	do.	3	do.	37,252 14
lbs.	55,070,013				$1,382,959 01

(c.) Salt, imported, bushels of 56 pounds,		3,433,996	
Exported,	31,047		
Amount of bounties and allowances,	$192,741 51,		
reduced into bushels at the present rates,	963,708		
		994,755	
Paying duty, bushels of 56 pounds,		2,439,241 at 20 cents,	$487,848 20

(d.) Wines, Madeira, 1st quality,	242,500	gallons, at	58	cents,	$140,650 00
2d do.	134,587	do.	50	do.	67,293 50
Sherry and St. Lucar,	553,962	do.	40	do.	221,584 80
Oporto and Lisbon,	254,999	do.	30	do.	76,499 70
Burgundy and Champaigne,	1,766	do.	45	do.	794 70
Teneriffe, Fayal, and Malaga,	477,103	do.	28	do.	133,588 84
Other, in bottles,	82,295	do.	35	do.	28,803 25
Do. in casks,	2,256,100	do.	23	do.	288,903 00
	3,003,312				$958,117 79

(e.) Teas, Bohea,	428,132	pounds, at	12	cents,	$51,375 84
Souchong,	912,238	do.	18	do.	164,202 84
Hyson,	439,196	do.	32	do.	140,542 72
Other green,	643,508	do.	20	do.	128,701 60
	2,423,074				
Extra duty on teas imported from other places than India,					310 40
					$485,133 40

Explanatory Statements and Notes—Continued.

(*f.*) All other articles, viz: Articles which paid specie duties during the whole year.	QUANTITIES. Excess of importation over exportation.	QUANTITIES. Excess of exportation over importation.	Rate of duty. Cents.	Excess of duties over drawback.	Excess of drawback over duties	
Domestic spirits from domestic produce, -	115	-	7	$8 05		
Beer, ale, and porter, - - gallons,	120,617	-	8	9,649 36		
Cocoa, - - - - pounds,	744,576	-	2	14,891 52		
Chocolate, - - - - do	1,380	-	3	41 40		
Sugar candy, - - - do	3,883	-	11¼	446 55		
loaf, - - - do	1,155	-	9	103 95		
other refined, - - do	193	-	6½	12 54		
Candles, tallow, - - do	16,217	-	2	324 34		
wax, - - - do	4,228	-	6	253 68		
Cheese, - - - - do	126,795	-	7	8,875 65		
Soap, - - - - do	563,922	-	2	11,278 44		
Pepper, - - - - do	307,736	-	6	18,464 16		
Pimento, - - - do	103,362	-	4	4,134 48		
Tobacco, manufactured, - do	39,346	-	10	3,934 60		
Ditto, other than snuff and cigars, do	9,072	-	6	544 32		
Cigars, - - - - M.	6,525	-	200	13,050 00		
Snuff, - - - - pounds,	685	-	22	150 70		
Ditto, - - - - do	2,853	-	10	285 30		
Indigo, - - - - do	139,374	-	25	34,843 50		
Cotton, - - - - do	-	43,296	3	-	1,298 88	
Nails, - - - - do	3,819,198	-	2	76,383 96		
Spikes, - - - - do	275,934	-	1	2,759 34		
Lead, and manufactures of lead, do	3,784,036	-	1	37,840 36		
Seines, - - - - do	4,069	-	4	162 76		
Cordage, tarred, - - cwt.	-	403	180	-	725 40	
Ditto, - - - pounds,	331,671	-	2	6,633 42		
Cordage untarred, and yarn, - cwt.	507	-	225	1,140 75		
Ditto, - - - pounds.	73,225	-	2½	1,830 62		
Cables, - - - - cwt.	30	-	180	54 00		
Cables, - - - - pounds,	51,877	-	2	1,037 54		
Steel, - - - - cwt.	10,198	-	100	10,198 00		
Hemp, - - - - do	81,358	-	100	81,358 00		
Twine and pack thread. - do	2,667	-	400	10,668 00		
Glauber salts, - - - do	667	-	200	1,354 00		
Coal, - - - - bushels,	281,269	-	5	14,063 45		
Malt, - - - - do	6	-	10	60		
Boots, - - - - pairs,	3,382	-	75	2,536 50		
Shoes, of Silk, - - - do	4,741	-	25	1,185 25		
all other, for men and women, do	44,844	-	15	6,726 60		
all other, for children, - do	9,248	-	10	924 80		
Cards, wool and cotton, - dozens,	38	-	50	19 00		
playing, - - - packs,	2,389	-	25	597 25		
Articl es which paid duties ad valorem, before 1st July, 1804, and were, by act of March 27, 1804, charged with specie duties.				$378,766 74	2,024 28	376,742 46
Almonds, - - - pounds,	53,252	-	2	1,065 04		
Currants, - - - do	12,534	-	2	250 68		
Prunes and plums, - - do	81,990	-	2	1,639 80		
Figs, - - - - do	7,407	-	2	148 14		
Raisins, in jars, and Muscadel, - do	140,523	-	2	2,850 46		
Ditto, all other, - - do	12,672	-	1½	190 08		
Tallow, - - - - do	395,650	-	1½	5,934 75		
Mace, - - - - do	708	-	125	885 00		
Nutmegs, - - - do	9,101	-	50	4,550 50		
Cinnamon, - - - do	3,104	-	20	620 80		
Cloves, - - - - do	4,135	-	20	827 00		
Chinese cassia, - - - do	39,388	-	4	1,575 52		
Powder, hair, - - - do	481	-	4	19 24		
gun, - - - do	257,667	-	4	10,306 68		
Starch, - - - - do	4,725	-	3	141 75		
Glue, - - - - do	17,859	-	4	714 36		
Pewter plates and dishes, - do	49,116	-	4	1,964 64		
Anchors and sheet iron, - do	278,642	-	1½	4,179 63		
Hoop and slit - - - do	15,355	-	1	153 55		
Quick silver, - - - do	2,259	-	6	135 54		
Ochre, yellow, in oil, - - do	17,032	-	1½	255 48		
dry, yellow, - - do	146,039	-	1	1,460 39		
Spanish brown, - - do	143,265	-	1	1,432 65		
White and red lead, - - do	877,642	-	2	17,552 84		
Fish, dried, - - - quintals,	39,710	-	50	19,855 00		
pickled, salmon, - - barrels,	5,266	-	100	5,266 00		
mackerel, - do	8,285	-	60	4,971 00		
all other, - - do	6,297	-	40	2,518 80		
Glass, black quart bottles, - groce,	8,286	-	60	4,971 60		
window, - - 100 sq. ft.	7,155	-	160	11,448 00		
Do - - - do	904	-	175	1,582 00		
Do - - - - do	1,118	-	225	2,515 50		
Lime, do - - - casks,	259	-	50	129 50		
					-	112,111 92
					Dolls.	488,854 38

TREASURY DEPARTMENT, *Register's Office, December* 9, 1805.

JOSEPH NOURSE, *Register.*

C.

Statement of the land sold in the districts of Zanesville, Marietta, Steubenville, Chillicothe, and Cincinnati, from 1st October, 1804, to 30th September, 1805; showing, also, the amount of receipts from individuals, and payments made by Receivers, during the same time; with the balance due both on 1st October, 1804, and 1st October, 1805.

OFFICES.	LANDS SOLD.		In the hands of Receivers, 1st Oct. 1804.	Due by individuals, 1st of Oct. 1804.	RECEIPTS BY RECEIVERS, FROM INDIVIDUALS.		PAYMENTS BY RECEIVERS.			BALANCE DUE OCT. 1, 1805.		Total balance due 1st October, 1805.
	Acres.	Purchase money.			On account of purchase.	On account of forfeitures.	Into Treasury.	The part for expenses.	Repayments.	From individuals.	By Receivers.	
Zanesville,	28,999.55¼	$57,999 10½	$4,571 63½	$18,761 34½	$16,295 41¾	$42 38	$15,526 01¼	$1,699 12¼	-	$60,465 03¼	$5,383 42	$65,848 45¼
Marietta,	2,688.06	5,376 12	4,268 59	22,021 66	4,344 25	-	5,012 04	525 04	$133 50	23,053 53	3,467 30	26,520 83
Steubenville,	150,551.97	301,103 94	104,733 23¾	473,794 87¾	217,130 32½	223 06½	262,005 72	7,598 86½	1,179 43½	557,768 49½	58,901 47¼	616,669 96¾
Chillicothe,	119,740.49	239,728 58	92,332 83½	372,862 15½	176,265 36½	111 86	165,574 89	5,631 76	2,470 02	436,325 37	100,664 65	536,990 02
Cincinnati,	317,286.06	631,745 48	126,432 71¼	546,772 46½	161,824 52¼	725 68	227,735 66¾	5,277 14¾	219 98	1,016,693 42¼	61,027 26¾	1,077,720 69
Total,	619,266.13¼	1,235,953 22½	332,339 01	1,434,212 50½	575,859 88	1,102 48½	675,854 33	20,731 93½	4,002 93½	2,094,305 85	229,444 11	2,323,749 96

Total sales of land, from the opening of the land office to 30th September, 1804,		1,293,336 19½
Amount sold since, as above stated,		619,266 13¼
		$1,912,602 32¾
Paid into treasury, in stock transferred to United States,		$40,511 71
Ditto, in specie, by warrants on Receivers,	601,888 25	
Ditto, in do. by warrants on Treasurer,	20,754 05	
		622,642 30
Payments by Receivers, to be covered by warrants,		17,053 46
		680,207 47
Deduct moneys paid by individuals to treasurer of United States, in the year ending 30th September, 1805, included in the above amount of warrants on Treasurer, but not yet stated in the accounts of Receivers,		4,353 14
		$675,854 33

STATEMENT C—Continued.

Estimate showing when the instalments which compose the balance due from individuals will become payable.

OFFICES.	Remaining due in 1805.	Becoming due in 1806.	Becoming due in 1807.	Becoming due in 1808.	Becoming due in 1809.	TOTAL.
Zanesville, - -	- -	8,437 79 3/4	20,291 87 7/8	20,291 87 7/8	11,443 49 1/4	$60,465 03 1/4
Marietta, - -	5,334 16 1/4	6,002 40 3/4	5,673 79 1/4	4,900 65 3/4	1,142 51	23,053 53
Steubenville, - -	39,805 17 1/4	168,004 08 1/2	165,808 01 1/2	123,927 36	60,223 86	557,768 49 1/2
Chillicothe, - -	73,233 15 1/4	97,093 53 3/4	123,260 39 1/4	100,924 95 1/4	41,813 33 1/2	430,325 37
Cincinnati, - -	266,426 62 3/4	222,531 37 7/8	245,003 79 1/8	215,120 21 5/8	67,611 41	1,016,693 42 1/4
	384,799 11 3/4	502,069 20 3/8	560,037 86 1/4	465,165 05 3/4	182,234 60 3/4	2,094,305 85

The instalments represented as becoming due at Cincinnati, are calculated upon the same principle as those accruing from ordinary sales of land; but a portion of them, estimated at $360,000, arising from the sales of pre-emption lands, has, by the provisions of the 8th section of the act of March 26th, 1804, been made payable in six annual instalments, commencing on the 1st day of January, 1807.

TREASURY DEPARTMENT, *Register's Office, December* 9, 1805.

JOSEPH NOURSE, *Register.*

D.

An estimate of the principal redeemed of the debt of the United States, from the 1st October, 1804, *to the 30th September,* 1805, *inclusive; showing, also, the redemption of the principal of the said debt, from 1st April,* 1801, *to the 30th September,* 1805.

			Redemption from 1st Oct. 1804, to 30th of September, 1805.	Redemption from 1st April, 1801, to 30th September, 1804, as per statement referred to in the Secretary's report of 19th Nov. 1804.	Total principal redeemed, from 1st April, 1801, to 30th Sept. 1805.
On account of the domestic debt.					
The amount of warrants issued on the treasury of the United States, according to the quarter yearly statement of receipts and expenditures, from 1st October, 1804, to 30th September, 1805, exclusive of $560 02, repaid into the treasury, was - - - -		$4,720,156 68			
Deduct interest which accrued during the same period, calculated quarter yearly, -		3,245,743 96			
			1,474,412 72	3,683,190 44	5,157,603 16
Payments made in certificates of the debt of the United States, on account of lands purchased, - - -			41,471 68	53,146 13	94,617 81
Payments made to foreign officers, and for certain parts of the domestic debt, - - - - -			8,112 21	65,997 03	74,109 24
Payments on account of domestic loans, - - -			950,000 00	2,490,000 00	3,440,000 00
On account of the foreign debt.					
The amount of warrants issued on the treasurer, exclusive of $4,458 74, the commission to agents purchasing bills of exchange, was - - - -		$2,627,067 93			
Deduct interest accruing thereon, viz:					
On the Dutch debt, including commissions and charges, - - -	179,667 76				
On the Louisiana six per cent. stock, including commissions, -	678,375 00				
	858,042 76				
Deduct gain on exchange, -	134,876 85				
		723,165 91			
			1,903,902 02	7,284,558 26	9,188,460 28
			4,377,898 63	13,576,891 86	17,954,790 49

TREASURY DEPARTMENT, *Register's Office, December 9th,* 1805.

JOSEPH NOURSE, *Register.*

E.

Statement exhibiting the amount of duties which accrued on merchandise, tonnage, passports, and clearances, of debentures issued on the exportation of foreign merchandise, of payments for bounties and allowances, and for expenses of collection, during the year 1801.

DUTIES ON			Debentures issued.	Drawback, bounties, and allowances.	Gross revenue.	Expenses of collection.	Nett revenue.
Merchandise.	Tonnage.	Passports & clearances.					
20,216,347 49	172,826 29	17,756	7,819,093	116,002 36	(a)12,471,834 42	451,555 15	12,020,279 27

(a)Gross revenue for the year 1801,	$12,471,834 42
Deduct interest,	19,863 38
Gross revenue, per statement B,	$12,451,971 04

TREASURY DEPARTMENT, *Register's Office, December 6th*, 1805.

JOSEPH NOURSE, *Register.*

F.

Statement exhibiting the value and quantities, respectively, of merchandise on which duties actually accrued, during the year 1801, *consisting of the difference between articles paying duty, imported, and those entitled to drawback, re-exported; and, also, of the nett revenue which accrued during that year, from duties on merchandise, tonnage, passports, and clearances.*

Goods paying duties ad valorem.	Dolls. Cts.	Dolls. Cts.
$34,227,844 at 12½ per cent.	4,275,980 50	
8,815,170 at 15 do.	1,322,275 50	
504,570 at 20 do.	100,914 00	
$43,527,584	5,699,170 00	
(a.) Spirits, 7,608,563 gallons, at 29.2 average,	2,221,064 36	
(b.) Sugar, 47,882,376 pounds, at 2¼ cents average,	1,199,384 29	
(c.) Salt, 2,881,803 bushels, at 20 cents,	576,360 60	
(d.) Wines, 1,223,721 gallons, at 35 cents average.	428,411 01	
(e.) Teas, 2,669,831 pounds, at 18,2 cents average,	484,636 12	
Coffee, 8,471,396 pounds, at 5 cents,	423,569 80	
(f.) Molasses, 5,447,545 gallons, at 5 cents,	272,377 25	
(g.) All other articles,	432,124 03	
	11,737,097 46	
Deduct amount of duties refunded,	37,773 03	
		11,699,324 43
3¾ per cent. retained on drawbacks,		305,825 86
Extra duty of ten per cent. on merchandise imported in foreign vessels,		256,238 46
Nett amount of duties on merchandise,		12,261,388 75
Duties on tonnage,		172,826 29
Duties on passports and clearances,		17,756 00
Gross revenue, per statement A,		12,451,971 04
Deduct expenses of collection,		451,555 15
Nett revenue,		$12,000,415 89

Explanatory Statements and Notes.

(a.) Spirits—Grain,	1st	proof,	716,817	gallons, at 28 cents,		$200,708 76
	2d	do	86,370	do 29 do		25,047 30
	3d	do	9,095	do 31 do		2,819 45
	4th	do	61,637	do 34 do		20,956 58
Other materials,	1st and 2d	do	1,391,919	do 25 do		347,979 75
	3d	do	2,724,308	do 28 do		762,806 24
	4th	do	3,099,911	do 32 do		991,971 52
	5th	do	35,326	do 38 do		13,423 88
	6th	do	336	do 46 do		154 56
Imported,			8,125,719	gallons,		$2,365,868 04
Exported,			517,156			144,803 68
Consumed,			7,608,563			2,221,064 36
(b.) Sugar—Brown,			47,417,397	lbs. at 2¼ cents,		1,185,434 92
White,			464,979	do at 3 do		13,949 37
			47,882,376			$1,199,384 29

(*c.*) Salt—Imported bushels, of 56 lbs. -		3,471,004			
Exported, - - -	72,021				
Amount of bounty and allowances, 103,435 92, reduced into bushels at the present rates, - - - -	517,180				
		589,201			
Paying duty, bushels of 56 lbs. -		2,881,803	at 20 cents, - - - -		576,360 60
(*d.*) Wines—Madeira, 1st quality, -	174,548	gallons,	at 58 cents, - - - -		101,237 84
Do 2d do -	80,150	do	50 do - - - - -		40,075 00
Sherry and St. Lucar, -	62,181	do	40 do - - - - -		24,872 40
Oporto and Lisbon, -	450,080	do	30 do - - - - -		135,024 00
Burgundy and Champaigne,	3,863	do	45 do - - - - -		1,738 35
Teneriffe, Fayal, & Malaga,	252,545	do	28 do - - - - -		70,712 60
All other, in bottles, -	72,245	do	35 do - - - - -		25,285 75
Do in casks, -	128,109	do	23 do - - - - -		29,465 07
	1,223,721				$428,411 01
(*e.*) Teas—Bohea, - -	1,032,486	pounds,	at 12 cents, - - - -		123,898 32
Souchong, - - -	488,311	do	18 do - - - - -		87,895 98
Hyson, - - -	306,139	do	32 do - - - - -		97,964 48
Other green, - - -	842,895	do	20 do - - - - -		168,579 00
Extra duty on teas imported from other places than India, -		-	- - - - - - -		6,298 34
	2,669,831				$484,636 12
(*f.*) Molasses—Imported, - - -		6,029,825	gallons.		
Exported, - gals.	330,951				
Spirits distilled, - -	1,778,299				
		2,109,250			
Molasses consumed, - - - -		3,920,575			
Spirits distilled, - -	1,778,299				
$37,699 37 drawback on spirits exported, reduced into gallons, at 15 cts.	251,329				
Spirits consumed, - - - -		1,526,970			
Total molasses and spirits consumed, -		5,447,545	gallons, at 5 cents, - - -		$272,377 25

(*g.*) ALL OTHER ARTICLES.	QUANTITIES. Excess of importation over exportation.	Excess of exportation over importation.	Rate of duty.	Excess of duties over drawback.	Excess of drawback over duties.	
			Cts.			
Beer, ale, and porter, gallons, -	158,422	- -	8	12,673 76		
Cocoa, lbs. - -	1,994,023	- -	2	21,880 46		
Chocolate, do - -	3,104	- -	3	93 12		
Sugar candy, do - -	4,971	- -	11¼	571 67		
Do loaf, do - -	6,879	- -	9	619 11		
Do other refined, do - -	6,932	- -	6½	450 58		
Candles, tallow, do - -	176,323	- -	2	3,526 46		
Do wax, do - -	2,451	- -	6	147 06		
Cheese, do - -	66,724	- -	7	4,670 68		
Soap, do - -	- -	461,560	2	- -	9,231 20	
Pepper, do - -	457,059	- -	6	27,423 54		
Pimento, do - -	113,079	- -	4	4,523 16		
Tobacco, do - -	164,912	- -	10	16,491 20		
Snuff, do - -	- -	5,061	22	- -	1,113 42	
Indigo, do - -	210,224	- -	25	52,556 00		
Cotton, do - -	512,308	- -	3	15,369 24		
Nails, do - -	3,120,691	- -	2	62,413 82		
Spikes, do - -	280,237	- -	1	2,802 37		
Lead, and manufactures of, lbs. -	1,783,900	- -	1	17,839 00		
Steel, cwt. - -	14,844	- -	100	14,844 00		
Hemp, do - -	80,851	- -	100	80,851 00		
Cables, do - -	990	- -	180	1,782 00		
Cordage, tarred, do - -	24,738	- -	180	44,528 40		
Do untarred, do - -	1,439	- -	225	3,237 75		
Twine and packthread, do - -	1,696	- -	400	6,784 00		
Glauber salts, do - -	1,346	- -	200	2,692 00		
Coal, bushels, - -	616,483	- -	5	30,824 15		
Boots, pairs, - -	6,575	- -	75	4,931 25		
Shoes, silk, do - -	1,550	- -	25	387 50		
Do all other for men & women, pairs,	79,152	- -	15	11,872 80		
Do for children, pairs, - -	6,441	- -	10	644 10		
Cards, wool and cotton, do - -	70	- -	50	35 00		
Do playing, packs, - -	- -	21,921	25	- -	5,480 25	
Domestic spirits from molasses, gall's,	3,467	- -	15	520 05		
Do from domestic produce, do -	- -	519	7	- -	36 33	
				$447,985 23	$15,861 20	$432,124 03

TREASURY DEPARTMENT, *Register's Office, December 6th*, 1805.

JOSEPH NOURSE, *Register.*

G.

Statement of the Land sold in the Districts of Zanesville, Marietta, Steubenville, Chillicothe, and Cincinnati, from 1st October, 1803, to 30th September, 1804; showing, also, the amount of receipts from individuals, and payments made by Receivers, during the same time, with the balance due, both on 1st October, 1803, and 1st October, 1804.

Offices.	Lands sold.		In the hands of Receivers, October 1, 1803.	Due by individuals, October 1, 1803.	Receipts by Receivers from individuals.			Payments by Receivers.			Balance 1st October, 1804.		Total balance due 1st October, 1804.
	Acres.	Purchase money.			On account of purchase.	For surveying fees.	On account of forfeitures.	Into the Treasury.	The part for expenses.	Repayments.	From individuals.	By Receivers.	
Zanesville,	11,224.16½	$23,168 38	-	-	$4,407 03½	$87 00	$77 60	-	-	-	$18,761 34½	$4,571 63½	$23,332 98
Marietta,	7,100.80	14,226 51	$2,877 87½	$13,463 00½	5,677 85½	36 00	16 00	$4,312 82	$548 18	$16 32	22,021 66	4,268 59	26,290 25
Steubenville,	122,990.55	251,972 84	140,392 89½	416,843 62	195,021 58¼	901 50	381 19	231,559 75	3,744 74½	404 18	473,794 87¾	104,733 23¾	578,528 11½
Chillicothe,	97,733.01¾	195,810 99½	82,282 47	291,444 62	114,393 46	975 00	357 17	105,675 26½	2,726 24½	-	372,862 15½	92,332 83½	465,194 99
Cincinnati,	134,563.01	287,673 22½	35,913 55½	370,638 93	111,539 69	436 65½	134 25	21,531 87½	2,630 12¾	59 55	546,772 46½	126,432 71¼	673,205 17¾
	373,611.54¼	772,851 95	261,466 79½	1,092,390 17½	431,029 62¼	2,436 15½	966 21	(a)363,079 71	9,649 29½	480 06	1,434,212 50¼	332,339 01	1,766,551 51¼

Total sales of land, from the opening of the Land Offices to 30th September, 1803,		919,724 65
Amount sold since, as above stated,		373,611 54¼
		$1,293,336 19¼

(a) Paid into the Treasury, in stock transferred to the United States,	-	10,517 71
Paid, in specie, by warrants on Receivers,	340,848 94	
Paid, in specie, by warrants on Treasurer,	17,878 74	
		358,727 68
Payments by Receivers, to be covered by warrants,	-	7,898 82¼
		377,144 21¼
Deduct moneys paid by individuals to Treasurer of the United States, in the year ending 30th September, 1804, included in the above amount of warrants on Treasurer, but not yet stated in accounts of Receivers,		14,064 50
		$363,079 71

Statement G—continued.

Estimate showing when the Instalments, which compose the balance due from individuals, will become payable.

Offices.	Remaining due in 1804.	Becoming due in 1805.	Becoming due in 1806.	Becoming due in 1807.	Becoming due in 1808.	Total. Dollars.
Zanesville, - -	1,385 06	- -	5,792 09½	5,792 09½	5,792 09½	18,761 34½
Marietta, - -	3,732 72¾	4,601 65½	5,800 88¾	4,329 76¼	3,556 62¾	22,021 66
Steubenville, -	6,130 02¾	175,529 48½	152,951 96	90,532 03	48,651 37½	473,794 87¾
Chillicothe, -	56,781 77¼	132,784 59½	78,974 72¾	63,328 24¾	40,992 80¾	372,862 15½
Cincinnati, - -	108,748 43⅝	161,566 35½	132,206 40⅝	87,067 40⅛	57,183 84⅝	546,772 46¼
Dollars,	176,778 02⅞	474,482 09	375,726 07⅝	251,049 53⅝	156,176 75⅛	1,434,212 50¼

Treasury Department, *Register's Office, December* 9, 1805.

JOSEPH NOURSE, *Register.*

H.

A General Statement of the Receipts and Expenditures of the United States, during the four years, commencing on the 1*st day of April*, 1801, *and ending on the* 31*st March*, 1805.

RECEIPTS.

	From April 1 to Dec. 31, 1801.	1802.	1803.	1804.	From Jan. 1 to March 31, 1805.	Total.
1. Customs, - - -	8,578,148 93	12,438,235 74	10,479,417 61	11,098,565 33	2,580,469 61	$45,174,837 22
Sales of Public Lands, -	159,226 06	188,628 02	165,675 69	487,526 79	37,173 75	1,038,230 31
Postage, - - -	52,500 00	35,000 00	16,427 26	26,500 00	3,000 00	133,427 26
Internal Revenues, -	819,582 82	621,898 89	215,179 69	51,118 28	2,874 48	1,710,654 16
Direct tax, - - -	340,126 25	206,565 44	71,879 20	50,198 44	4,731 75	673,501 08
2. Incidental, - - -	62,488 14	45,811 76	99,599 01	131,232 64	1,514 03	340,645 58
Extraordinary, (*a.*) -	187,668 04	1,407,090 53	1,412 86	-	-	1,596,171 43
Total, *Dollars*,	10,199,740 24	14,943,230 38	11,049,591 32	11,845,141 48	2,629,763 62	50,667,467 04
Balance in the Treasury on the 1st of April, 1801, - -						1,794,052 59
						$52,461,519 63

EXPENDITURES.

	From April 1 to Dec. 31, 1801.	1802.	1803.	1804.	From Jan. 1, to March 31, 1805.	Total.
3. Civil List, - -	$314,295 04	557,227 85	496,302 64	600,544 91	218,319 95	2,186,690 39
Miscellaneous, - -	266,642 09	396,285 92	270,735 97	470,328 62	195,411 80	1,599,404 40
5. Military Establishment,	1,120,945 32	1,281,117 01	883,841 28	991,960 25	127,328 40	4,405,192 26
6. Naval Establishment, -	1,266,010 00	921,561 87	1,215,230 53	1,189,832 75	250,000 00	4,842,635 15
4. Foreign Intercourse, -	278,768 48	331,308 02	227,773 78	229,591 54	3,996 02	1,071,437 84
7. Interest on Public Debt,	2,908,674 06	4,121,150 07	3,888,612 24	4,293,324 03	1,066,940 55	16,278,700 95
8. Principal of ditto, (*c.*) -	2,743,066 84	5,182,770 11	3,425,991 87	3,845,075 01	1,120,760 09	16,317,663 92
Extraordinary, (*b.*) -	-	226,502 89	892,215 73	957,064 03	888,000 00	2,963,782 65
Total, *Dollars*,	8,898,401 83	13,017,923 74	11,300,704 04	12,577,721 14	3,870,756 81	49,665,507 56
Balance in the treasury on the 31st of March, 1805, - -						2,796,012 07
						52,461,519 63

(*a.*) Sales of bank shares, - - - - - - - - - $1,287,600 00
Sales of public vessels, - - - - - - - - - 308,571 43
$1,596,171 43

(*b.*) Payments made to Great Britain in exchange of the 6th article of the British treaty,		$2,664,000 00	
Payments made to Great Britain of awards under the 7th article of the British treaty,		73,279 73	
Restitution of nett proceeds of French prizes, under the Convention of 1800,		226,502 89	
		$2,963,782 62	
(*c.*) Payments on account of the principal of the public debt, per above,			$16,317,663 92
Payments on account of extraordinary demands arising from engagements entered into with foreign nations, prior to the 1st April, 1801,	$2,963,782 62		
Deduct extraordinary resources, resulting from the sale of bank shares and public vessels, as per above,	1,596,171 43		
			1,367,611 19

INCREASE OF SPECIE IN THE TREASURY.

Balance on the 1st of April, 1801,		$1,794,052 59	
Balance on the 31st March, 1805,		2,795,992 07	
			1,001,939 48
Payments in stock by purchasers of public lands,			63,896 79
Difference in favor of the United States,			$18,751,111 38

H 1.

Statement of Payments made into the Treasury, by the Collectors of the Customs, during the four years, commencing on the 1st day of April, 1801, and ending on the 31st of March, 1805.

PORTS.	From April 1 to December 31, 1801.	1802.	1803.	1804.	From January 1 to March 31, 1805.	Total.
New York,	$2,442,647 99	$3,547,669 18	$2,941,067 28	$3,204,275 33	$726,361 09	$12,862,020 87
Philadelphia,	1,581,617 91	2,046,249 64	1,758,653 59	1,897,721 78	493,722 22	7,777,965 14
Boston,	1,173,574 56	1,794,475 20	1,410,429 92	1,646,050 31	383,870 27	6,408,400 26
Baltimore,	742,441 87	1,055,200 00	941,619 08	935,307 13	187,400 00	3,861,968 08
Charleston,	619,681 70	940,196 45	706,220 11	663,541 28	109,000 00	3,038,639 54
Norfolk,	380,831 01	514,805 19	460,010 26	296,579 56	109,447 75	1,761,673 77
Savannah,	144,220 14	331,163 03	218,447 51	198,030 57	22,178 28	914,039 53
Salem,	171,782 53	258,035 28	234,981 84	303,255 65	66,412 77	1,034,468 07
New Haven,	61,246 29	183,358 53	91,450 00	127,814 53	46,767 80	510,637 15
Providence,	164,150 35	178,913 97	158,603 25	241,760 25	38,129 00	781,556 82
Portland,	78,756 67	123,898 59	137,488 71	166,817 31	38,304 38	545,265 66
Newport,	107,938 77	120,476 35	44,139 52	101,657 50	16,704 56	390,916 70
Portsmouth,	101,171 87	117,165 28	103,516 95	133,555 72	27,103 59	482,513 41
Petersburg,	154,198 58	112,925 67	108,463 16	113,918 76	21,000 00	510,506 17
Alexandria,	72,805 00	99,500 00	139,684 40	121,612 70	34,159 13	467,761 23
Wilmington, N. C.	26,666 18	96,417 06	104,248 47	72,130 48	19,647 88	319,110 07
Richmond,	13,400 00	96,126 85	92,471 56	74,658 52	13,425 50	290,082 43
Wilmington, Delaware,	23,429 66	90,620 36	71,961 33	37,958 27	6,358 25	230,327 87
New London,	70,159 51	82,897 60	48,467 74	54,634 38	25,890 65	282,049 88
Middletown,	60,120 53	82,815 49	115,267 26	106,541 17	18,012 86	382,757 31
Newburyport,	72,899 16	79,315 22	125,972 86	104,405 57	18,021 49	400,614 30
Newbern,	30,862 89	47,024 00	38,802 56	22,735 45	7,005 05	146,429 95
Kennebunk,	47,733 21	41,457 24	41,684 73	30,892 17	7,217 29	168,984 64
Edenton,	29,118 79	35 500 00	31,224 66	24,359 99	9,302 13	129,505 57
New Bedford,	10,294 83	29,894 97	15,978 04	13,686 18	1,373 48	71,227 50
Wiscasset,	28,161 62	29,044 36	16,382 49	14,733 98	1,100 00	89,422 45
Fairfield,	9,750 00	28,700 00	9,800 00	18,650 46	6,000 00	72,900 46
Bath,	12,235 04	25,224 03	25,949 69	25,420 08	8,098 35	96,927 19
Washington, N. C.	9,701 80	24,071 45	19,126 94	10,814 10	3,520 35	67,234 64
Tappahannock,	14,721 61	23,800 00	23,728 26	25,000 00	6,000 00	93,249 87
Biddeford,	17,465 47	19,044 84	15,998 68	8,052 63	1,380 00	61,941 62
Bristol, R. I.	7,000 00	17,000 00	21,600 00	34,000 00	27,000 00	106,600 00
Waldoborough,	11,588 22	16,201 42	16,174 24	7,872 08	1,097 00	52,932 96
Marblehead,	13,837 23	13,631 27	34,942 54	20,198 44	9,830 00	92,439 48
Plymouth,	11,840 80	13,594 40	10,272 00	18,244 44	3,305 35	57,256 99
Dighton,	–	13,400 00	12,100 00	8,500 61	1,200 00	35,200 61
Gloucester,	19,299 22	13,346 74	20,262 60	34,247 15	16,893 90	104,049 61
Georgetown, S. C.	8,376 60	10,893 17	6,457 00	5,993 57	2,067 25	33,787 59
Penobscot,	4,836 00	10,099 80	13,772 37	19,580 89	3,077 57	51,366 63
Camden,	7,300 00	9,300 00	5,800 00	7,000 00	3,500 00	32,900 00
Detroit,	–	8,600 00	532 00	3,000 00	6,000 00	18,132 00
Barnstable,	984 30	8,169 93	3,842 71	1,921 64	125 00	15,043 58
Fort Adams,	–	6,000 00	7,900 00	12,500 00	500 00	26,900 00
Snow Hill,	1,850 18	5,423 35	2,284 33	2,098 62	500 00	12,156 48

RECAPITULATION.		
	Ports.	Total received.
1	New York,	$12,862,020 87
2	Philadelphia,	7,777,965 14
3	Boston,	6,408,400 26
4	Baltimore,	3,861,968 08
5	Charleston,	3,038,639 54
6	Norfolk,	1,761,673 77
7	Salem,	1,034,468 07
8	Savannah,	914,039 53
9	Providence,	781,556 82
10	Portland,	545,265 66
11	New Haven,	510,637 15
12	Petersburg,	510,506 17
13	Portsmouth,	482,513 41
14	Alexandria,	467,761 23
15	Newburyport,	400,614 30
16	Newport,	390,916 70
17	Middletown,	382,757 31
18	Wilmington, N. C	319,110 07
19	Richmond,	280,082 43
20	New London,	282,049 88
21	Wilmington, Del.	230,327 87
22	Kenebunk,	168,984 64
23	Newbern,	146,429 95
24	Edenton,	129,505 57
25	Bristol, R. I.	106,600 00
26	Gloucester,	104,049 61
27	Bath,	96,927 19
28	Tappahannock,	93,249 87
29	Marblehead,	92,439 48
30	Wiscasset,	89,422 45
31	Fairfield,	72,900 46
32	New Bedford,	71,227 50
33	Washington, N. C.	67,234 64
34	Biddeford,	61,941 62
35	Nantucket,	58,395 41
36	Plymouth,	57,256 99
37	Waldoborough,	52,932 96
38	Penobscot,	51,366 63
39	Dighton,	35,200 61
40	Georgetown, S. C.	33,787 59
41	Michillimackinack,	33,005 05
42	Camden,	32,900 00
43	Fort Adams,	26,900 00
44	York, Mass.	26,698 72

York, Mass.	1,119 70	5,266 80	7,050 57	9,991 65	3,270 00	26,698 72	45 New Orleans,	23,791 83
Great Egg Harbor,	–	4,500 00	1,200 00	–	–	5,700 00	46 Edgartown,	21,879 21
Brunswick,	–	4,400 00	962 88	5,955 66	–	11,318 54	47 Detroit,	18,132 00
Hudson,	1,913 00	3,738 24	3,213 75	4,335 44	1,000 00	14,200 43	48 Georgetown, Ca.	15,950 00
Nantucket,	6,699 05	3,431 70	25,012 01	20,067 39	3,185 26	58,395 41	49 Barnstable,	15,043 58
Georegtown, Ca.	–	3,050 00	2,000 00	6,400 00	4,500 00	15,950 00	50 Hudson,	14,200 43
Cherrystone,	–	3,000 00	1,097 50	3,037 13	–	7,134 63	51 Snow Hill,	12,156 48
Folly Landing,	500 00	2,400 00	4,000 00	1,000 00	1,000 00	8,900 00	52 Brunswick,	11,318 54
Edgartown,	198 91	1,249 75	2,239 53	8,242 32	9,948 70	21,879 21	53 Beaufort, N. C.	10,000 00
Oxford,	–	1,190 56	1,600 00	1,050 00	–	3,840 56	54 Folly Landing,	8,900 00
Vermont,	2,676 90	940 00	405 93	–	–	4,022 83	55 Cherrystone,	7,134 63
Sagg Harbor,	910 86	868 36	450 53	152 54	74 47	2,456 76	56 East River,	6,624 00
St. Mary's	–	854 42	417 31	1,801 25	478 29	3,551 27	57 Great Egg Harbor,	5,700 00
Champlain,	500 00	700 00	–	–	–	1,200 00	58 Perth Amboy,	5,150 00
Machias,	–	500 00	–	–	–	500 00	59 Beaufort, S. C.	4,500 00
Palmyra,	870 00	500 00	–	–	–	1,370 00	60 Vermont,	4,022 83
Perth Amboy,	1,500 00	–	1,450 00	2,200 00	–	5,150 00	61 Oxford,	3,840 56
Chester, Md.	350 00	–	–	–	–	350 00	62 St. Mary's,	3,551 27
Passamaquoddy,	212 42	–	–	–	–	212 42	63 Massac,	3,400 00
Michillimackinack,	–	–	12,436 96	16,568 09	4,000 00	33,005 05	64 Vienna,	2,500 00
Vienna,	–	–	2,500 00	–	–	2,500 00	65 Sagg Harbor,	2,456 76
Beaufort, N. C.	–	–	–	8,000 00	2,000 00	10,000 00	66 Burlington,	2,152 00
Yorktown,	–	–	1,500 00	–	–	1,500 00	67 Yorktown,	1,500 00
Burlington,	–	–	1,000 00	1,152 00	–	2,152 00	68 Palmyra,	1,370 00
Ipswich,	–	–	600 00	–	–	600 00	69 Champlain,	1,200 00
New Orleans,	–	–	–	21,603 13	2,188 70	23,791 83	70 Allburg,	1,145 00
East River,	–	–	–	6,150 00	474 00	6,624 00	71 Bridgetown,	1,000 00
Massac,	–	–	–	3,400 00	–	3,400 00	72 Havre de Grace,	950 00
Beaufort, S. C.	–	–	2,500 00	2,000 00	–	4,500 00	73 Frenchman's Bay,	614 48
Allburg,	–	–	–	1,145 00	–	1,145 00	74 Ipswich,	600 00
Bridgetown,	–	–	–	1,000 00	–	1,000 00	75 Machias,	500 00
Havre de Grace,	–	–	–	950 00	–	950 00	76 Chester, Md.	350 00
Frenchman's Bay,	–	–	–	614 48	–	614 48	77 Dumfries,	340 00
Louisville,	–	–	–	20 00	–	20 00	78 Passamaquoddy,	212 42
Dumfries,	–	–	–	–	340 00	340 00	79 Louisville,	20 00
Total,	$8,578,148 93	$12,438,235 74	$10,479,417 61	$11,098,565 33	$2,580,469 61	$45,174,837 22	Total,	$45,174,837 22

H 2.

Statement of the Incidental Revenue, during the four years, commencing on the 1st day of April, 1801, and ending on the 31st day of March, 1805.

	From April 1, to Dec. 31, 1801.	1802.	1803.	1804.	From Jan. 1, to March 31, 1805.	Total.
Fees,	$1,008 00	$2,242 00	$3,201 06	$2,759 00	$720 00	$9,930 00
Fines,	2,492 54	1,971 96	1,039 00	2,544 84	794 03	8,842 37
(*a*) Sales of public property,	33,888 58	-	4,097 01	12,782 39	-	*50,767 98
Proceeds of cents and half cents, beyond the expenses of the mint, for the year 1830,	-	-	12,177 66	-	-	12,177 66
(*b*) Damages and interest on bills and debts,	-	17,505 21	3,154 48	32,370 91	-	53,030 60
Balances which originated prior to the present Government,	388 16	500 63	135 46	-	-	1,024 25
Re-payment of advances made prior to the first day of April, 1801,	24,710 86	23,591 96	75,794 40	80,775 50	-	204,872 72
Total,	62,488 14	45,811 76	99,599 01	131,232 64	1,514 63	340,645 58

* Viz:

(*a*) Revenue cutters,	$17,431 37
Naval Stores,	31,493 08
President's Horses, &c.	1,575 00
Old paper money,	61 34
French prizes,	207 19
	$50,767 98

(*b*) Surplus received on debt due on interest duties,	$7,032 43
Interest on repayment of moneys advanced on account of interest on domestic debt,	936 48
Damages and interest on protested bills, purchased on account of foreign debt,	45,061 69
	$53,030 60

H 3.

A Statement of the Expenditures of the United States on account of the Civil List, and of all other domestic objects of a civil nature, other than for the public debt, during the four years commencing on the 1st day of April, 1801, and ending on the 31st day of March, 1805.

	From April 1 to Dec. 31, 1801.	1802.	1803.	1804.	From Jan. 1 to March 31, 1805.	TOTAL.
Congress,	38,783 91	179,945 72	160,849 24	257,526 42	120,694 21	757,799 50
President and Vice President,	24,786 88	30,500 00	30,000 00	30,250 00	8,361 12	123,898 00
Department of State, (*a*)	11,580 66	20,792 77	23,876 71	26,328 23	6,526 77	89,105 14
Treasury, (*b*)	75,903 05	93,162 05	86,463 10	85,646 09	25,612 34	366,786 63
War,	22,690 34	24,687 53	25,773 61	22,964 35	8,575 23	104,691 06
Navy,	19,407 72	23,995 68	22,226 14	22,538 00	6,233 25	94,400 79
General Post Office,	8,936 59	13,101 30	14,905 15	16,895 15	3,900 24	57,738 43
Commissioners of Loans,	19,654 22	26,914 64	26,999 95	26,552 16	6,749 21	106,870 18
Territories,	14,246 01	17,678 11	10,138 92	22,968 84	1,793 10	66,824 98
Judiciary, (*c*)	78,103 32	126,450 05	95,069 82	88,875 67	29,874 48	418,373 34
Permanent Establishment.						
Light houses and buoys,	76,400 62	68,928 85	75,822 16	93,775 82	41,870 55	356,798 00
Marine hospital, (*d*)	-	250 00	31,087 36	84,027 50	6,372 99	121,737 85
Surveys and other expenses relative to public lands, (*e*)	12,237 05	18,586 36	22,873 74	31,607 55	7,604 71	92,909 41
Mint, (*f*)	23,251 93	33,890 09	-	33,629 48	6,650 08	97,421 58
Invalid pensions,	40,210 00	86,702 85	64,890 00	80,092 80	40,305 12	312,200 77
Civil do.	1,020 00	2,187 12	2,104 38	1,247 40	300 00	6,858 90
Miscellaneous and Contingent.						
Second census,	42,176 24	21,613 96	1,741 67	577 17	-	66,109 04
Quarantine stores,	-	52,529 96	-	5,962 95	-	58,492 91
Prize moneys, (*g*)	-	8,696 22	-	-	-	8,696 22
Furniture for President's house,	7,555 55	2,114 90	-	145 17	-	9,815 62
Books for Congress,	296 95	2,000 00	-	2,220 13	-	4,517 08
Removal of Seat of Government,	510 50	-	-	-	-	510 50
City of Washington, (*h*)	-	55,450 93	57,902 66	112,423 91	65,400 00	291,177 50
Exploring rivers of Louisiana,	-	-	2,500 00	3,000 00	-	5,500 00
Claims and allowances, (*i*)	5,606 89	20,855 93	5,660 43	17,128 26	19,676 90	68,928 41
† Assessment of direct tax,	16,129 69	16,527 00	5,547 00	3,674 64	7,231 45	49,109 78
† Purchase of stamp paper,	7,413 53	1,582 65	-	72 00	-	9,068 18
† Unclaimed merchandise,	34,035 48	4,369 10	606 57	743 84	-	39,754 99
Total, *Dolls.*	580,937 13	953,513 77	767,038 61	1,070,873 53	413,731 75	3,786,094 79

Explanatory Notes to the foregoing Statement.

(*a*) Including the printing of the laws, passports, and sea letters.
(*b*) Including the office of Purveyor of Public Supplies, and the printing of the public accounts.
(*d*) The expenses of that establishment were not discharged by the treasury till 1st July, 1802, and, as the moneys were advanced by the collectors, the sums here stated are not those actually expended, but the aggregate of the accounts settled at the treasury each year.

(*e*) Surveys and Boards of Commissioners,	$69,001 54
Opening roads,	6,000 00
Wabash saline,	2,562 60
Surveys and Boards of Commissioners south of Tennessee,	15,345 27
	$92,909 41
(*f*) In this the —— are included, and the proceeds of the copper coinage deducted; but as, in the year 1803, this last item exceeded the whole expenses of the establishment by a sum of	$12,177 66
This, deducted from the gross sum of	97,421 58
Leaves, for the true expense of the mint for those four years,	$85,243 92
(*g*) This sum is a repayment to the Navy pension fund.	
(*h*) Jail,	$11,702 66
Public buildings,	123,000 00
Reimbursement and interest on Maryland loans,	156,474 84
	$291,177 50
(*i*) Paid from the President's contingent fund,	$1,440 00
Do. 2,000 dollar annual appropriation,	3,271 12
Do. 1,000 do.	9,516 50
By virtue of special acts of Congress,	54,700 79
	$68,928 41

† The items marked thus, properly speaking, are charges to, and deductions from, the proceeds of sales of public lands, direct tax, internal duties, and customs, respectively.

H 4.

A Statement of the Expenditures of the United States, on account of the intercourse with Foreign Nations, during the four years, &c.

	From 1st Apr. to 31st Dec'r. 1801.	1802.	1803.	1804.	From 1st Jan. to 31st March 1805.	Total.
Diplomatic,	$66,955 49	$64,040 90	$100,552 96	$97,684 89	-	$329,234 24
Barbary,	147,115 00	136,013 06	108,866 43	57,063 95	$200 00	449,258 44
Commissioners and agents under the British treaty,	23,524 83	41,906 08	6,169 61	48,497 53	-	120,098 05
Spanish limits,	14,773 27	-	1,809 81	-	-	16,583 08
Commissioners under the French convention,	-	-	-	18,555 54	-	18,555 54
Prosecution of claims for captures,	16,925 36	61,516 13	-	-	1,500 00	79,941 49
Protection of American seamen,	9,474 53	27,831 85	10,374 97	7,789 63	2,296 02	57,767 00
Total, *dollars*,	278,768 48	331,308 02	227,773 78	229,591 54	3,996 02	1,071,437 84

H 5.

Statement of the Expenditures of the Military and Indian Departments, during the four years, &c., showing the several heads of appropriation under which the moneys were advanced by the Treasury.

	From 1st April to 31st Dec'r. 1801.	1802.	1803.	1804.	From 1st Jan. to 31st March, 1805.	Total.
Army, (generally)	$918,838 65	$266,677 11	$61,614 64	-	-	$1,247,130 40
Discharged officers and privates,	-	115,000 00	-	-	-	115,000 00
Pay,	-	290,400 00	250,000 00	$350,600 00	$87,000 00	978,000 00
Bounties and premiums,	-	-	8,000 00	14,000 00	3,000 00	22,000 00
Subsistence,	-	191,027 40	183,627 60	191,932 20	1,000 00	569,577 20
Forage,	-	1,000 00	2,000 00	5,056 00	-	9,056 00
Clothing,	-	-	50,000 00	86,630 00	-	136,630 00
Medical and hospital,	-	8,000 00	10,000 00	8,000 00	-	26,000 00
Contingencies, including transportation,	-	32,000 00	50,000 00	58,000 00	-	140,000 00
Arsenals, magazines, armories, forts, and barracks,	-	100,000 00	100,000 00	94,696 88	-	294,696 88
Purchase of arms & ammunition,	108,106 67	155,012 50	108,599 04	-	-	371,718 21
Fortification of harbors,	85,000 00	18,000 00	-	-	-	103,000 00
Militia employed in taking possession of Louisiana,	-	-	-	50,000 00	33,000 00	83,000 00
Miscellaneous,	-	-	-	16,555 17	3,328 40	(a)19,883 57
Indian department,	9,000 00	104,000 00	60,000 00	116,500 00	-	(b)289,500 00
Total, *dollars*,	1,120,945 32	1,281,117 01	883,841 28	991,960 25	127,328 40	4,405,192 26

(a.) Maps and postage,	$7,500 00
Balance due J. Habersham,	9,055 17
Militia under Johnson, in 1794,	3,328 40
	$19,883 57

(b.) Indian department proper,	$184,500
Do. treaties,	73,000
Do. trading houses,	32,000
	$289,500

H 6.

Statement of the Expenditures on account of the Naval Department, during the four years, &c. showing the several heads of appropriation under which the moneys were advanced at the Treasury.

	From 1st Apr. to 31st Dec'r. 1801.	1802.	1803.	1804.	From 1st Jan. to 31st March, 1805.	Total.
Navy, (generally)	882,256 66	-	(a)190,529 89	(b)525,000 00	-	1,597,786 55
Pay	-	508,226 00	283,993 00	234,328 00	75,000 00	1,449,425 92
Provisions	-		157,360 20	125,518 72	65,000 00	
Medicines	-	10,000 00	7,700 00	4,875 00	-	22,575 00
Repairs and contingencies	-	10,000 00	182,000 00	144,000 00	50,000 00	386,000 00
Ordnance and military stores	-	20,000 00	15,000 00	5,000 00	-	40,000 00
French prizes	61,067 13	13,932 87	-	-	-	75,000 00
Miscellaneous	-	7,719 00	16,763 43	9,832 75	-	(c)34,315 18
Marine corps	-	99,109 00	90,780 43	80,693 56	20,000 00	290,582 99
Marine barracks	18,080 45	-	401 93	3,584 72	-	22,067 10
Seventy-fours and navy yards	304,605 76	252,575 00	174,701 65	7,000 00	10,000 00	748,882 41
Four sixteen-gun vessels	-	-	96,000 00	-	-	96,000 00
Gun-boats	-	-	-	50,000 00	30,000 00	80,000 00
Total,	1,266,010 00	921,561 87	1,215,230 53	1,189,832 75	250,000 00	4,842,635 15

(a) $169,911 88 of this sum were for the deficiencies of the years 1801 and 1802.
(b) Advanced on account of the Mediterranean Fund.

(c) Crew of Enterprise	1,719 00
Do. of Insurgente and Pickering	6,000 00
Captors of Morocco vessels	9,332 75
Allowance on account of Valenzin	500 00
Balance due to J. Habersham	16,763 43
	34,315 18

H 7.

Statement of the Expenditures on account of the Interest and Charges on the Public Debt, during the four years, commencing on the 1st day of April, 1801, and ending on the 31st day of March, 1805.

Foreign Debt.	From 1st Apr. to 31st Dec'r. 1801.	1802.	1803.	1804.	From 1st Jan. to 31st March, 1805.	Total.
Interest on Dutch debt - -	244,100 00	458,100 00	404,457 00	263,140 00	126,800 00	
Louisiana stock -	-	-	-	(a)697,191 75	168,750 00	
	244,100 00	458,100 00	404,457 00	960,331 75	295,550 00	2,400,994 12
Charges.						
Commissions, postage, &c. -	2,441 00	5,923 80	14,306 04	13,537 09	2,247 44	
(b) Protested bills, not recovered on the 31st day of Mar. 1805	24,000 00	32,000 00	-	-	-	109,040 86
Loss on exchange - -	-	46,988 41	6,052 45	-	-	
	270,541 00	543,012 21	424,815 49	973,868 84	297,797 44	2,510,034 98
Deduct profit on exchange -	8,903 64	-	-	47,171 39	66,119 81	122,194 84
Total	261,637 36	543,012 21	424,815 49	926,697 45	231,677 63	2,387,840 14
Domestic debt - - -	2,633,636 70	3,456,072 86	3,381,796 75	3,306,032 90	809,655 30	13,587,194 51
(c) Domestic loans - -	13,400 00	122,065 00	82,000 00	60,593 68	25,607 62	303,666 30
Total	2,908,674 06	4,121,150 07	3,888,612 24	4,293,324 03	1,066,940 55	16,278,700 95

(a) $22,191 75 for the interest, from 20th to 31st December, 1803.
675,000 00 do from the year 1804.

697,191 75

(b) Judgment has been obtained for the whole of those, and $18,143 paid into the treasury subsequent to the 31st day of March, 1805.

(c) In this statement the dividends received on the bank shares of the United States, stated, and amount, from 1st April, 1801, to 31st December, 1802, to - - - - - - - - $127,960
Are deducted from the gross amount of interest paid to the bank on the domestic loans, which interest, for the same period, amounted to - - - - - - - - 263,425

Leaving for the balance of interest paid to the bank, as per above stated, during the same period, $135,465

H 8.

Statement of the payments made on account of the principal of the Public Debt, during the four years, commencing on the 1st day of April, 1801, and ending on the 31st day of March, 1805.

FOREIGN DEBT.	From 1st April to 31st Dec. 1801.	1802.	1803.	1804.	From 1st January to 31st Mar. 1805.	Total.
Instalments paid in Europe,	$500,000 00	1,180,000 00	2,988,000 00	1,664,000 00	1,260,000 00	$7,592,000 00
Premiums do.	4,000 00	5,000 00	6,000 00	7,000 00	8,000 00	30,000 00
	504,000 00	1,185,000 00	2,994,000 00	1,671,000 00	1,268,000 00	7,622,000 00
Add remittances purchased and paid for by the treasury, beyond the demands in Europe during the same period, and applicable to subsequent instalments,	541,089 23	1,522,859 82	-	618,229 99	-	1,139,427 37
Deduct excess of demands in Europe, beyond the amount provided and paid for by the treasury, during the same period,	-	-	1,276,537 32	-	266,214 35	
Total provided and paid by the treasury,	1,045,089 23	2,707,859 82	1,717,462 68	2,289,229 99	1,001,785 65	8,761,427 37
Domestic debt funded, *(a)*	979,741 95	1,161,948 53	1,184,332 45	1,305,191 65	118,860 67	4,750,075 25
Do. unfunded,	18,235 66	22,961 76	24,196 74	653 37	113 77	66,161 30
Domestic loans,	700,000 00	1,290,000 00	500,000 00	250,000 00	-	2,740,000 00
Total paid by the treasury, as per statement,	2,743,066 84	5,182,770 11	3,425,991 87	3,845,075 01	1,120,760 09	16,317,663 92
Add payments in stock, by purchasers of public lands,	23,816 58	15,518 49	6,665 34	12,382 73	5,513 65	63,896 79
Total debt redeemed,	2,766,883 42	5,198,288 60	3,432,657 21	3,857,457 74	1,126,273 74	16,381,560 71
(a) Annual reimbursement of six and deferred,	1,018,644 88	1,145,782 87	1,215,591 70	1,290,595 18	130,164 07	4,800,778 70
Add, paid beyond the reimbursement,	-	16,165 66	-	14,596 47	-	30,762 13
						4,831,540 83
Deduct, paid short of do.	38,902 93	-	31,259 25	-	11,303 40	81,465 58
Total, as per above,	979,741 95	1,161,948 53	1,184,332 45	1,305,191 65	118,860 67	4,750,075 25

Note to the above Statement.

(b) The total amount paid by the treasury for remittances for foreign debt, has been		
on account of principal, as per above,	8,761,427 37	
On account of interest, as per statement (7)	2,387,840 14	
	11,149,267 51	
Of that sum, the only protested bills not recovered on 31st March, 1805, (and recovered, in part, since that time) were $56,000, or about ½ per cent. of the whole. But there has been, in the whole, a profit on the remittances, viz:		
Damages and interest recovered on protested bills, as per statement of incidental revenues, (3) note *(b)*	45,061 69	
Profit on exchange in 1801, 1804, and 1805, as per statement (7)		122,194 84
		167,256 53
From which deduct, viz:		
Protested bills not recovered on the 31st Mar. 1805, as per statement (7)	56,000 00	
Loss on exchange in 1802 and 1803, do.	53,040 86	
		109,040 86
Profit,		58,215 67

9th Congress.] No. 235. [1st Session

DRAWBACK.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, DECEMBER 24, 1805.

Mr. Crowninshield made the following report:

The Committee of Commerce and Manufactures, to whom was referred the petition of Isaac Clason, of the city of New York, respectfully submit the following report:

The petitioner, in the month of August last, imported from Havana into the port of New York, one thousand four hundred and twenty boxes of sugar; the duties upon the importation amounted to fifteen thouand six hundred and nineteen dollars and twenty-four cents. On the 31st of the same month, the petitioner having determined to export the said sugar to Amsterdam, in the ship Ambition, gave due notice of such intention, and made a regular entry of the said sugar for exportation; a permit to load the said sugar was issued at the custom house on the 2d of September, and the sugar was actually laded on board the said ship, under the inspection of the proper officer, and the return thereof made to the collecter, the ship receiving her clearance to proceed to sea on the ninth day of September, and actually sailed on the twenty-second day of the same month. At the moment of the clearance being granted to the ship, the yellow fever made its appearance in New York, and a great number of the citizens left the city in the course of a week from that time; and the petitioner, justly alarmed at the danger to which he was exposed, and partaking of the general consternation, fled among the rest. A general interruption and suspension of business in the city took place for several weeks, and the custom house itself was removed to a place of safety. On the 30th of September, the petitioner applied to the custom house to receive the debentures for the drawback of the duties on the exportation of the said sugar, and offered to give bond and take the oath required by law in the cases of goods exported for the benefit of drawback; but the collector refused to receive the oath or bond, or to grant the debentures, alleging that the ten days limited by law had expired, after the clearance of the ship, and that, in consequence thereof, the drawback reverted to the United States.

Repeated and pressing applications, of a similar nature, have been made to Congress, and the number may be expected to increase. In all of them which have, at various times, been before the committee, no intention of fraud has appeared. Some persons have unintentionally overstayed the time, one, two, or three days. Others have been prevented, by dangerous sickness, from attending at the custom house. In the case now under consideration, the yellow fever afflicted the city of New York. The inhabitants fled before its dreadful ravages. The petitioner partook of the general consternation, and left the city the next day after the clearance of the ship. It did not occur to him that he would, thereby, lose the benefit of drawback on the sugar in question; and, if it had occured to him, it is not probable that he could then have obtained the debentures by application at the custom house. It was a time of general alarm and agitation, and every citizen was only eager to save himself and family. The security of property was but a secondary consideration.

The committee are of opinion the provisions of the law, as it stands at present, are too severe. If the article on which the benefit of drawback is claimed, is really exported out of the limits of the United States, it is all that ought to be required. The merchants are solicitous to obtain the debenture certificates; they become transferable property, being negotiable paper, like promissory notes, and are receivable at the custom house in lieu of the inward duties. No man would willingly overstay the time limited by law, in which he could apply for his debentures; it is for his interest to apply early, yet it may sometimes happen that he will omit, and overstay the time; but, surely, the United States do not wish to enrich their treasury in this manner. Our revenue is derived from the foreign articles consumed in the country, and not from exports. Under all the circumstances in which this subject can be placed, the committee are of opinion that a general, and not a particular bill should be passed, calculated to relieve all the applicants where no intention of fraud shall appear, and to provide for the extension of the time in taking the oath and giving bond, in cases of goods intended to be exported for benefit of drawback. The committee, therefore, submit the following resolution:

Resolved, That the petition of Isaac Clason is reasonable, and ought to be granted.

Treasury Department, *Comptroller's Office*, 31*st December*, 1805.

Sir:

Your letter of the 29th is received. Enclosed is a certified copy of the letter of the collector at New York, detailing the facts in the case of Isaac Clason, who claimed a drawback on 1420 boxes of sugar, intended to be shipped by him, on board the ship Ambition, for exportation. I possess no other information on the subject.

Mr. Clason having neglected to take the oath, and give bond within the time required by law, and it appearing, also, that, although the city of New York was afflicted by a malignant disease, which occasioned a removal of the collector's office, the removal to Greenwich, a distance of about two miles, was effected on the 9th of September, where it was not considered hazardous to transact business, no relief could be granted at the treasury, according to established decisions.

I have the honor to be, &c.

G. DUVALL.

Jacob Crowninshield, Esq.

Custom House, New York, *Collector's Office*, *November 2d*, 1805.

Sir:

I have received your letter of the 18th ultimo, relating to a shipment of sugar by Mr. Isaac Clason. In the month of August last, he imported, in the ship Ambition, Walter Nexsen, master, (wholly owned by himself from the Havana, 1420 boxes sugar, all of which were landed and weighed, and the duties secured according to law, on the 17th August.

On the 31st August, Mr. Clason made an entry for 1420 boxes (the same) sugar intended to be shipped by him in the said ship Ambition, ——, master, for Amsterdam. On the 2d September, permit was issued for shipping the same; the inspector returned, that the 1420 boxes of sugar were laden on board the said ship, under his inspection, the 9th; the entries, inward and outward, the weigher's and inspectors returns, and every requisite required by law, all appear, and I have no doubt, are correct; the omission to take the oath and give bond, within ten days after clearance, only excepted.

Mr. Clason did not apply at the custom house to take the oath and give bond, as required by law, until the 30th September; he was with his family in West Chester county, about twenty or twenty-five miles from the city; the ship sailed the 22d of September. Mr. Clason probably mistook the ten days after sailing for the ten days after clearing.

No doubt can be entertained of the fairness of the transaction, nor of the upright intention of Mr. Clason; and I believe I am fully warranted in saying that the omission, on his part, was owing to the confusion of the city, occasioned by the very sudden visitation of the late fever; there was a very general moving of the citizens on the 9th September, on which day the custom house was removed to Greenwich, two miles from the city *(and there remained until the 29th ultimo)* where it was not considered hazardous to visit my office.

The amount of drawback being upwards of $15,000, I advised Mr. Clason to make application to the treasury, as I could, by no means, take upon myself the responsibility of issuing the debenture, whether the neglect was occasioned by absence, sickness, or any other cause.

I am, very respectfully, sir, your obedient servant,

DAVID GELSTON.

GABRIEL DUVALL, Esquire.

9th CONGRESS.] No. 236. [1st SESSION.

REPEAL OF THE ACT AUTHORIZING EVIDENCES OF PUBLIC DEBT TO BE RECEIVED IN PAYMENT FOR LANDS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, DECEMBER 28, 1805.

TREASURY DEPARTMENT, *December 28th*, 1805.

SIR:

I have the honor to enclose the copy of the extract of a letter pointing out certain abuses, which are said to arise from the operation of the law authorizing the receipt of evidences of the public debt, in payment for the lands of the United States, passed on the 3d day of March, 1797.

Although, the letter having been received only a few days ago, it has not yet been ascertained whether the facts alluded to are, in this instance, truly stated, there is no doubt that such abuses may take place, and that, whilst the law continues in force, it will be difficult to prevent them.

Indeed, it cannot be doubted that, with very few exceptions, the law is of no utility to actual purchasers. So far as relates to the reduction of the public debt, the act is useless, since the annual appropriation of eight millions of dollars has been made; and it may, on the contrary, by creating a competition in the market, impede the object whenever it should be thought proper to apply a part of the appropriation to purchases of the debt. To this may be added, that the uncertainty resulting from the provision of the payments in specie, which might otherwise be relied upon, deranges the general operations of the treasury.

I also beg leave to observe, that, by the act of the 8th of May, 1792, and all the subsequent acts contain a similar provision, the commissioners of the sinking fund are authorized to purchase the debt of the United States at its market price, if not exceeding the par or true value thereof.

This last limitation does not seem sufficiently explicit; but the construction heretofore adopted, and which will be, of course, adhered to, unless altered by an explanatory act, is, that, by par or true value, is meant the nominal value or amount of the stock. It follows, that, on the one hand, the commissioners may give one hundred dollars for every nominal hundred dollars of the three per cent. stock, provided they shall not give more than the market price; whilst, on the other hand, they are, in fact, precluded from making any purchases of the eight per cent. stock, as its market must necessarily exceed its nominal value.

Permit me, therefore, respectfully to submit the propriety of fixing, absolutely, by law, the price which the commissioners may give for stock. That for the six and deferred stock may remain as it now stands, that is to say, not to exceed the nominal value of its unredeemed amount; the limitation in relation to the three per cent. stock may be easily fixed, at any rate which Congress may think proper.

That for the eight per cent. stock is more difficult to fix, because it sinks, every quarter, in value, and will continue so till the first day of January, 1809, when it becomes redeemable, and therefore, equal to its nominal value. It may, in the mean while, be considered as consisting, first, of a six per cent. stock, payable at the time above mentioned, and worth par; secondly, of an annuity of two per cent. a year, (or rather at the rate of half per cent. quarterly) which will cease, also, on the 1st of January, 1809, when the stock will be paid off.

The annexed table shews the true value of the stock, calculated on that principle, and on a supposition that a six per cent. stock is at par, for the first day of every quarter, from the 1st of January, 1806, to the 1st of January, 1809. It must, however, be observed, that, from the first day, till within fourteen days of the end of each quarter, the stock will progress a little in value, as the time of receiving the dividend approaches. Both on that account, and because the variations in the prices of stock do not descend to such minute fractions as are exhibited in the table, it may be more simple to fix the limitation by the gross amount of the two per cent. annuity which may, at the time, be still demandable, without making any deduction for the discount. The commissioners would, on that principle, be authorized to give no more that 106 per cent. during the first quarter of the year 1806, no more than 105½ per cent. during the ensuing quarter, and so on, diminishing half per cent each quarter, so as to give no more than 100½ per cent. during the last quarter of the year 1808, and paying at par, according to contract, the residue of the unpurchased principal, on the 1st of January, 1809. There are two other limitations, in the powers of the commissioners to purchase stock, which may require some modifications. By the first, no purchase can be made, except during the first thirty days of each quarter—a provision, the object of which I cannot perceive; as the situation of the treasury and the price of stock may often render another more eligible. The other directs the purchases to be made by a known agent, and by open purchase, or by receiving sealed proposals; and, although it may be more elegible for the commissioners themselves to make the purchase in that way, because it will prevent any improper imputation attaching to their conduct, it is not less true that that mode must necessarily raise the price of stocks, and prevent any purchases on favorable terms.

Although there are yet considerable parts of the public debt which may be reimbursed, as purchases may, however be found, under certain circumstances, more advantageous to the United States, I have thought it my duty to lay these observations before the Committee of Ways and Means. But I beg, at the same time, to be indulged in expressing my opinion, that a sinking fund which acts by purchases is better calculated to raise the prices of stock, and as an engine to favor loans and an increase of debt, than for the purpose of redeeming it on reasonable terms. And as the nature of the existing species of stocks will offer a powerful, perhaps insuperable obstacle, to the whole redemption, within the time contemplated by the Legislature, I intend, in a subsequent communication, to submit to the consideration of the committee, a plan for the conversion of the old six deferred and three per cent. stocks into a six per cent. stock, which may be redeemed within the expected period.

I have the honor to be, with great respect, sir, your obedient servant,

ALBERT GALLATIN.

Hon. JOHN RANDOLPH, *Chairman of the Committee of Ways and Means.*

A Table exhibiting the true value of one hundred dollars eight per cent. stock, redeemable after the year 1808, *on the supposition of six per cent. stock being at par, for the first day of each quarter, from the* 1st *January*, 1806, *to the* 1st *January*, 1809.

Years.	First January.	First April.	First July.	First October.
1806.	$105.46	$105.04	$104.61	$104.18
1807.	103.74	103.30	102.85	102.39
1808.	101.93	101.46	100.98	100.49
1809.	100.00	- -	- -	- -

Extract of a letter, &c.

"The clerks in that office are engaged in what they call the stock business. They get stock transferred, in payment for the lands, of such people as will pay them their money without taking an office receipt. Now, the grievance that I would complain of is, that it is almost impossible to get business done in that office, unless the person applying will consent to let them have their money that they may pay, in stock. As for my part, I had rather do my own business. When a man goes into the office, one of the clerks addresses him, that he can't have his business done unless he waits two or three days; and recommends to him to leave his money with another one, which I suppose to be a clerk also, who offers to do the business for him, provided he will let him transfer stock for his payment; and thus they worry many people out of their money. As to this stock business, I know nothing about it; and as it is no advantage to me, I had rather pay my money, and get my receipt without further trouble."

9th CONGRESS.] No. 237. [1st SESSION.

BALANCES DUE FROM STATES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, DECEMBER 31, 1805.

To the House of Representatives of the United States:

I now communicate to the House of Representatives all the information which the Executive offices furnish on the subject of their resolution of the twenty-third instant, respecting the States indebted to the United States.

TH: JEFFERSON.

December 31, 1805.

TREASURY DEPARTMENT, *December 30th*, 1805.

The Secretary of the Treasury respectifully reports to the President of the United States—

That it does not appear that any debtor State has availed itself of the provisions of the act of Congress of the 23d of June, 1797.

That, under the provisions of the act of Congress passed on the 15th of February, 1799, the sum of 222,810 dollars and six cents, has been placed to the credit of the State of New York, in part payment of the debt due from the said State, to the United States, on account of money expended by the said State in fortifying the fort and harbor of New York, as will more fully appear by the annexed copy of the treasury settlement, No. 12,250.

And that, although expenses may have been incurred by other States, which, under the provisions of either the act of Congress of June 23d, 1793, or of that of May 3d, 1798, or of that of February 15th, 1799, may ultimately entitle such State or States to a credit for expenses incurred in fortifying forts and harbors, no other account has been presented for that object to the Treasury Department.

All which is respectfully submitted.

ALBERT GALLATIN, *Secretary of the Treasury.*

The PRESIDENT *of the United States.*

No. 12,250.

TREASURY DEPARTMENT, *Auditor's Office, April* 16*th*, 1801.

Whereas the *State of New York*, by an act of its Legislature, passed on the 28th day of March, 1800, has complied with the act of Congress, passed on the 15th day of February, 1799, entitled "An act respecting balances reported against certain States by the commissioners appointed to settle the accounts between the United States and the several States:" And whereas it appears, by an account stated by the comptroller of the treasury of the said State of New York, and approved by the Secretary of the Treasury of the United States, that the said State has appropriated and expended, for the purpose of fortifying the fort and harbor of New York, the sum of one hundred and thirty six thousand five hundred and thirty-three dollars and eighty-two cents, in *specie*, which sum, calculated on the principles established by the act of Congress above recited, and according to the terms agreed upon between the said Comptroller and Secretary, is equal to the following amounts, in stock of the United States, viz.

$45,511 27, being one third of the said sum, calculated in 3 per cent. stock, at 9*s.* in the pound, is		$101,136 16
30,340 84, being one third of the remaining two thirds, calculated in deferred stock, at 14*s.* 5*d.* in the pound, is		42,091 35
60,681 71, being the remainder, calculated in six per cent. stock, at 15*s.* 3*d.* in the pound, is		79,582 55
$136,533 82, specie; equal, in stock, to		$222,810 6

I do, therefore, report, in pursuance of the acts and stipulations aforesaid, that the following credit ought to be passed on the books of the treasury, in favor of the State of New York, viz:

By this sum, being the value, in stock of the United States, of $136,533 82, specie, appropriated and expended for the purpose of fortifying the port and harbor of New York, agreeably to an account, stated on the 28th of August, 1799, by the comptroller of the treasury of said State, and approved by the Secretary of the Treasury of the United States, and which is admitted on account, and in part payment, of the debt due from the said State to the United States, $222,810 6

The documents on which this report is founded are herewith transmitted, for the decision of the Comptroller of the Treasury thereon.

R. HARRISON, *Auditor.*

To JOHN STEELE, Esq. *Comptroller of the Treasury.*

TREASURY DEPARTMENT, *Comptroller's Office, April* 28, 1801.

Admitted and certified.

JOHN STEELE, *Comptroller.*

To the Register.

TREASURY DEPARTMENT, *Register's Office, 27th December,* 1805.

I do certify that the foregoing is a true copy of the original report on file in this office; and I further certify, that the aforementioned sum of two hundred twenty-two thousand eight hundred ten dollars and six cents has been placed to the credit of the State of New York, in the books pertaining to the former Government, in ledger, page 1524.

JOSEPH NOURSE, *Register.*

9th CONGRESS.] No. 238. [1st SESSION.

DRAWBACK.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, DECEMBER 31, 1805.

Mr. CROWNINSHIELD made the following report:

The Committee of Commerce and Manufactures having considered the petition of John Dorr, of Boston, in the State of Massachusetts, referred on the 5th instant, submit the following report:

The petitioner states that, on the 6th of August last, he imported into the district of Boston and Charlestown, in the ship Jenny, from Antwerp, four boxes of *Dutch* playing cards, the duties on which amounted to nine hundred and thirty-six dollars. Being ignorant of the existence of any law refusing the drawback on the exportation of playing cards, the petitioner actually shipped the cards for the East Indies, and applied to the custom house to receive the debenture certificates, when he was, for the first time, informed, that playing cards were not entitled to the benefit of drawback. He pleads ignorance of the law, and has made application to Congress for relief.

The committee find that playing cards are refused the drawback on exportation, under the provision of "the act for imposing more specific duties on the importation of certain articles," &c. passed 27th March, 1804, which act was officially received by the collector at Boston, on the 1st of May, and went into operation on the 1st day of July following. From certificates exhibited in this case, it appears it did not occur to the collector, at the time of shipment, that playing cards were not entitled to the drawback, and the petitioner, also, was unacquainted with the law. The committee are of opinion, however, that the petitioner ought to have known that such a law was in force. It would then have been at his own option to have reported the cards for exportation, and in this case they might have been reshipped in the same bottom, without being landed, and no duties whatever could have been demanded upon them. The same law which prohibits the drawback on playing cards, refuses the drawback on foreign fish and fish oil. The importers or exporters of these articles might, with the same propriety, urge complaints against the law, and request a return of the duties in cases of exportation. If the drawback on playing cards is granted, it would be fair to return it on all the foreign fish and fish oil exported since the act went into operation. There appears to have been ample time for the law to have been generally known; it was nearly *eighteen months* from its passing to the time of the exportation of the playing cards. Although the committee are convinced the petitioner was not informed of the existence of the law, and although they are of the opinion that his situation is an unfortunate one, yet, considering the necessity there is of preserving uniformity in decisions of this sort, and taking into view, also, the danger that would arise to the revenue, in repealing the law in this particular instance, without extending it to the other articles named in the same act, they are satisfied that the relief prayed for ought not to be granted, and recommend that the petitioner have leave to withdraw his petition.

9th Congress.] No. 239. [1st Session.

MINT.

COMMUNICATED TO THE SENATE, JANUARY 15, 1806.

To the Senate and House of Representatives of the United States:

I communictate, for the information of Congress, the report of the Director of the Mint, of the operations of that institution during the last year.

TH: JEFFERSON.

January 15, 1806.

MINT OF THE UNITED STATES, *Philadelphia, January* 3*d*, 1806.

Agreeably to former practice, I have the honor, at the commencement of the present year, to lay before you a statement of the issues from the mint of the United States, and the expenses of the institution, during the past year: and conceiving that it might not prove unacceptable, the treasurer has, at my request, drawn up, and exhibited, in one comprehensive view, schedule No. 4, a statement of all the gold, silver, and copper coins, struck at the mint, from the commencement of its operation till the present time.

From this statement, it appears that, of gold coins issued from the mint, the whole amount is 2,613,972½ dollars; of silver coins, 1,953,917¾ dollars; and of copper coins, 179,453 dollars 47½ cents; making the total amount 4,747,343 dollars 72½ cents; and the total number of pieces 22,594,832.

During the last year, as will appear in particular detail from schedule No. 1, there have been struck at the mint, of gold coins, 34,964 pieces, amounting in value to 170,367½ dollars; of silver coins, 469,496 pieces, value 149,067¼ dollars; and of copper coins, 1,755,580 pieces, value 13,483 dollars 48 cents; making the total number of pieces of the precious metals 504,460, and of copper coins 1,755,580; and the total value 332,918 dollars 48 cents. This amount is indeed somewhat less than that of the preceding year, ($371,827 94) yet the number of pieces is much greater, being all of the smaller coins; and this latter circumstance will readily account for the small difference in value; since the labor and time necessary to prepare and strike an equal number of large and small pieces of coin, will be nearly equal.

Of the precious metals, the number of pieces coined in the last year far exceeds that in any former year since the establishment of the mint; indeed, it is considerably more than *double* of what it has been in any one of the four last years.

The striking of small coins is a measure which has been adopted to accommodate the banks and other depositors, and at their particular request, both with a view of furnishing a supply of small change, and to prevent the exportation of the specie of the United States to foreign countries.

I am authorized, sir, to assure you, that the Bank of the United States (with perhaps the other banks in this city) will furnish the mint an ample supply of bullion during the current year; and to avoid, as far as practicable, all inconvenient delay in the issue of coins, I am, with your approbation, about to employ a few additional workmen. The utmost economy, however, in the expenses of the institution, will be carefully observed.

The schedule No. 3 exhibits an abstract of the expenditures of the mint during the last year. From this it will be observed that the contingent expenses, in the last six months, have been pretty considerable. This has arisen from sundry repairs, particularly of the stable, coal house, a pair of rollers, and one of the coining presses, which could no longer be dispensed with, but which will not again occur in many years.

Schedule No. 2 exhibits a general statement of the gain on the copper coinage for the last year, amounting to $2,187 68, exclusive of 51 dollars 96 cents of spoiled planchettes, used in the alloy of the precious metals. This gain would have been still greater, had not the planchettes proved to be somewhat over weight, though the late Director had given the most particular charges and instructions on this head to the person of whom they were purchased.

I have, sir, the honor to be, with the greatest esteem, your most obedient servant,

ROBERT PATTERSON, *Director.*

To the PRESIDENT *of the United States.*

No. 1.

An abstract of the Coins struck at the Mint of the United States, from the 1st of January to 31st December, 1805.

	SILVER.					
	Half Dollars.	Quarter Dolls.	Dimes.	Half Dimes.	Dolls. Cts.	Totals.
Quarter ending in March,	51,388	-	-	-	25,694 00	
" " June,	24,260	65,726	-	-	28,561 50	
" " September,	51,200	55,668	67,540	-	46,271 00	
" " December,	84,874	-	53,240	15,600	48,541 00	
469,496 pieces of silver coins,	211,722	121,394	120,780	15,600		
Total amount of silver coins,						$149,067 50

	GOLD.			
	Half Eagles.	Qua'r Eagles.	Dolls. Cts.	
Quarter ending in March,	6,660	-	33,300 00	
" " June,	1,423	-	7,115 00	
" " September,	20,576	-	102,880 00	
" " December,	4,524	1,781	27,072 50	
34,964 pieces of gold coins,	33,183	1,781		
Total amount of gold coins,				170,367 50

	COPPER.			
	Cents.	Half Cents.	Dolls. Cts.	
Quarter ending in March,	108,000	439,000	3,275 00	
" " June,	187,500	255,464	3,152 32	
" " September,	301,000	-	3,010 00	
" " December,	344,616	120,000	4,046 16	
1,755,580 pieces of copper coins,	941,116	814,464		
Total number of pieces of coin, 2,260,040. Total amount of copper coins,				13,483 48
Amount of all the coins struck at the mint in 1805,				$332,918 48

MINT OF THE UNITED STATES, *Treasurer's Office, Philadelphia, 31st December,* 1805.

BENJAMIN RUSH.

No. 2.

A Statement of the gain on Copper coined at the Mint of the United States, from the 1st January to the 31st December, 1805.

1804. Dec'r. 31,	-	11,941 66.5	Amount remaining in hands of the chief coiner, as per abstract rendered, on which there was a profit of -		2,221 10.5	
1805. June 29,	-	-	Deduct, returned by him in spoiled half cent planchettes, - - -	28 00		
			Allowed him for difference in weight of the half-cent planchettes, - -	84 26		
				112 26		
			Being part of the invoice of copper delivered him 28th Nov. 1804.			
Nov. 6,	-	-	Returned by the chief coiner, in spoiled cent planchettes, - - -	23 96		
			Allowed him for difference of weight on the cent planchettes, - -	81 96.5		
				105 92.5		
	11,723 48	218 18.5	Being part of the same invoice.		218 18.5	
						2,002 92
" 11,	-	18,920 83	Amount of the invoice of copper entered 31st Dec. 1804, and delivered to the chief coiner for coinage this day, on which there was a profit of - - -		2,002 92	-
June 19,	-	-	Deduct so much short entered of the cost of said invoice, on 31st Dec. 1804, - - - - -		16 71	
Dec'r. 31,	-	17,160 83			1 986 21	
	1,760 00		So much yet remaining in the hands of the chief coiner, uncoined, which will take a proportion of above profit, of		1,801 45	
						184 76
	13,483 48	-	Amount of copper coined in 1805.			
			Amount of profit gained in coining said sum,		-	$2,187 68

MINT OF THE UNITED STATES,
Treasurer's Office, Philadelphia, 31st December, 1805.

BENJAMIN RUSH.

No. 3.

An Abstract of the Expenditures of the Mint of the United States, from 1st January to 31st December, 1805.

		Salaries.	Wages.	Incidental.	Totals.
1805.	Quarter ending in March, -	2,650	1,075 67	280 80	4,006 47
	Ditto, June, - -	2,650	1,140 67	503 24	4,293 91
	Ditto, September, -	2,650	1,291 58	678 70	4,620 28
	Ditto, December, -	2,650	1,236 34	880 90	4,767 24
		$10,600	$4,744 26	$2,343 64	$17,687 90

MINT OF THE UNITED STATES,
Treasurer's Office, Philadelphia, 31st December, 1805.

BENJAMIN RUSH.

No 4.

A Statement of the Gold, Silver, and Copper Coins, struck at the Mint of the United States, from the commencement of that Institution to the 31st December, 1805.

		GOLD COINS.				SILVER COINS.						COPPER COINS.			Totals.
		Eagles.	Half Eagles.	Quarter Eagles.	Amount in dollars and cents.	Dollars.	Half dollars.	Quarter dollars.	Dimes.	Half dimes.	Amount in dollars and cents.	Cents.	Half cents.	Amount in dollars and cents.	
Copper coinage, commenced 1st March, 1793, Silver coinage, do. 15th October, 1794, Gold coinage, do. 31st July, 1795,	To 31st December, 1795.	2,795	8,707	-	$71,485 00	204,791	323,144	-	-	86,416	370,683 80	1,066,033	142,534	11,373 00	453,541 80
From 31st Dec. 1795, to 29th Nov.	1796	6,080	3,399	66	77,960 00	68,150	-	5,894	22,135	10,230	72,348 50	974,700	115,480	10,324 40	160,632 90
29th Nov. 1796, to December,	1797	15,409	7,097	2,012	194,605 00	56,382	3,918	252	25,261	44,527	63,156 45	945,510	107,048	9,990 34	267,751 79
1st January to 31st December,	1798	7,974	24,867	614	205,610 00	327,536	-	-	27,550	-	330,291 00	979,700	-	9,797 00	545,698 00
do. do. do.	1799	17,483	7,451	480	213,285 00	423,515	-	-	-	-	423,515 00	904,585	12,167	9,106 68½	645,906 68½
do. do. do.	1800	25,965	11,622	-	317,760 00	220,920	-	-	21,760	24,000	224,296 00	2,822,175	211,530	29,279 40	571,335 40
do. do. do.	1801	29,254	26,006	-	422,570 00	54,454	30,289	-	34,640	33,910	74,758 00	1,362,837	-	13,628 37	510,956 37
do. do. do.	1802	15,090	53,176	2,612	423,310 00	41,650	29,890	-	10,975	13,010	58,343 00	3,435,100	14,366	34,422 83	516,075 83
do. do. do.	1803	8,979	33,506	423	258,377 50	66,064	31,715	-	33,040	37,850	87,118 00	2,471,353	97,900	25,203 03	370,698 53
do. do. do.	1804	9,795	30,475	3,327	258,642 50	19,570	156,519	6,738	8,265	-	100,340 50	756,838	1,055,312	12,844 94	371,827 94
do. do. do.	1805	-	33,183	1,781	170,367 50	-	211,722	121,394	120,780	15,600	149,067 50	941,116	814,464	13,483 48	332,918 48
		138,824	239,489	11,315	-	1,483,032	787,197	134,278	304,406	265,543	-	16,659,947	2,570,801		
22,594,832 pieces of coins.		Amount of gold coins,			$2,613,972 50	Amount of silver coins,					$1,953,917 75	Amount of copper coins,		$179,453 47½	
														Total amount of all the coins,	4,747,343 72½

MINT OF THE UNITED STATES.

Treasurer's Office, PHILADELPHIA, 31*st December*, 1805.

BENJAMIN RUSH.

9th CONGRESS.] No. 240. [1st SESSION.

DUTIES AND DRAWBACKS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 16, 1806.

SIR: TREASURY DEPARTMENT, *January* 15, 1806.

In obedience to the permanent order of the House of Representatives, passed on the third of March, 1797, I have the honor to transmit a statement exhibiting the amount of duties and drawbacks on goods, wares, and merchandise, imported into the United States, and exported therefrom, during the years 1802, 1803, and 1804.

I have the honor to be, very respectfully, sir, your obedient servant,

ALBERT GALLATIN.

The Hon. the SPEAKER *of the House of Representatives.*

A Statement exhibiting the amount of Drawback payable on sundry articles exported from the United States, in the years 1802, 1803, *and* 1804, *compared with the amount of Duties collected on the same, respectively.*

SPECIES OF MERCHANDISE.	IN THE YEAR 1802.		IN THE YEAR 1803.		IN THE YEAR 1804.	
	Duties received.	Drawback payable.	Duties received.	Drawback payable.	Duties received.	Drawback payable.
On Merchandise—	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.
Paying a duty of 12½ per cent. *ad val.*	3,318,075	513,459	3,399,781	243,765	1,794,697	308,011
Do 13¾ do –	270,171	99,808	185,568	24,757	64,427	29,790
Do 15 do –	1,170,338	67,635	1,104,355	25,005	3,374,397	247,857
Do 15¼ do –	–	–	–	–	40	
Do 16½ do –	102,604	8,561	68,634	4,216	223,422	56,897
Do 17½ do –	–	–	–	–	678,035	27,053
Do 19¼ do –	–	–	–	–	41,151	8,284
Do 20 do –	73,125	6,010	67,857	1,309	32,986	2,850
Do 22 do –	25,798	2,092	13,126	870	4,060	748
Do 22½ do –	–	–	–	–	49,048	1,525
Do 24¾ do –	–	–	–	–	11,083	342
Do 40 do –	–	182				
Wines, Madeira, – – –	145,741	12,864	196,857	19,934	238,982	29,952
Burgundy and Champaigne, –	2,464	586	1,868	138	862	65
Sherry, – – –	268,573	4,829	131,358	5,221	225,888	4,153
St. Lucar, – – –	650	–				
Claret, – – –	–	–	–	–	61,992	32,027
Lisbon, – – –	63,906	767	52,619	1,410	77,921	1,371
Oporto, – – –	20,515	–				
Teneriffe and Fayal, –	107,318	4,575	120,849	1,837	135,692	2,030
Malaga, – – –	71,835	–				
All other, – – –	175,889	130,639	246,398	104,119	729,615	425,287
Spirits, Foreign, distilled from grain, –	237,069	18,584	363,802	19,715	422,002	85,354
Do. from other materials,	2,179,805	104,068	2,367,804	84,961	2,987,528	248,572
Domestic from domestic do. –	87	–	–	–	8	
Molasses, – – – –	353,431	1,706	303,584	629	328,412	1,579
Beer, Ale, and Porter, – –	15,751	544	14,919	201	10,039	376
Tea, Bohea, – – –	221,651	50,047	453,351	216,337	58,378	6,753
Souchong, – – –	117,395	88,069	134,792	90,854	293,262	124,540
Hyson, – – – –	110,436	60,903	96,591	13,369	179,433	37,357
Other Green, – – –	292,488	139,099	245,517	85,809	145,611	16,195
Coffee, – – – –	1,682,439	1,284,376	948,672	499,251	3,001,066	2,601,646
Cocoa, – – – –	29,526	28,096	22,664	11,755	26,511	11,213
Chocolate, – – – –	175	4	46	–	42	1
Sugar, Brown, – – –	1,821,117	717,353	1,969,256	709,499	2,990,008	1,586,751
White Clayed, – –	196,581	252,026	245,587	150,639	299,482	253,052
Loaf and Candy, – –	1,161	172	2,333	525	551	
Other refined, – –	55	–	47	–	13	
Almonds, – – – –	–	–	–	–	1,182	113
Currants, – – – –	–	–	–	–	251	
Prunes and Plums, – – –	–	–	–	–	2,005	352
Figs, – – – –	–	–	–	–	148	
Raisins in jars and boxes, – –	–	–	–	–	2,911	58
Do all other, – – –	–	–	–	–	190	
Candles, Tallow, – – –	1,297	1,847	548	117	890	546
Wax, – – –	95	–	185	75	347	90
Cheese, – – – –	28,382	21,056	9,331	4,309	16,835	7,681
Soap, – – – –	8,906	11,300	3,837	2,981	27,283	15,444
Tallow, – – – –	–	–	–	–	5,935	
Spices, Mace, – – –	–	–	–	–	896	11
Nutmegs, – – –	–	–	–	–	4,667	112
Cinnamon, – – –	–	–	–	–	621	
Cloves, – – –	–	–	–	–	2,632	1,742
Pepper, – – –	371,305	335,258	244,673	130,246	374,521	343,595
Pimento, – – –	11,523	2,010	35,034	14,042	22,727	17,942
Chinese Cassia, – –	–	–	–	–	2,169	573
Tobacco, – – – –	22,533	1,220	12,417	60	4,688	202
Snuff, – – – –	1,050	270	2,125	1,633	2,236	772
Indigo, – – – –	78,589	91,442	37,321	3,532	76,060	39,774
Cotton, – – – –	101,699	93,301	98,692	85,028	83,483	81,815
Powder, Hair, – – –	–	–	–	–	34	14
Gun, – – –	–	–	–	–	11,891	1,529
Starch, – – – –	–	–	–	–	148	6
Glue, – – – –	–	–	–	–	714	
Pewter Plates and Dishes, – –	–	–	–	–	1,965	

STATEMENT—Continued.

SPECIES OF MERCHANDISE.	IN THE YEAR 1802.		IN THE YEAR 1803.		IN THE YEAR 1804.	
	Duties received.	Drawback payable.	Duties received.	Drawback payable.	Duties received.	Drawback. payable.
	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.
Anchors and Sheet Iron,	–	–	–	–	4,180	
Hoop and Slit Iron,	–	–	–	–	154	
Nails,	69,250	6,101	74,593	3,063	83,309	6,683
Spikes,	3,194	213	3,485	32	2,795	34
Quicksilver,	–	–	–	–	136	
Paint, Ocre, Yellow, in Oil,	–	–	–	–	262	6
Dry Yellow,	–	–	–	–	1,568	104
Spanish Brown,	–	–	–	–	1,433	
White and Red Lead,	–	–	–	–	18,109	537
Lead, and manufactures of,	15,178	2,629	26,975	696	38,646	777
Seines,	–	–	–	–	163	
Cordage, Tarred,	20,963	6,935	15,248	771	10,234	4,175
Do. Untarred, and Yarn,	2,395	8	2,350	–	2,989	18
Cables,	1,783	166	2,839	–	1,182	87
Steel,	12,202	753	7,811	48	10,198	
Hemp,	85,446	–	123,217	–	81,358	
Twine and Pack-thread,	6,663	192	7,940	11	11,012	333
Glauber Salts,	1,756	–	2,388	4	1,360	5
Salt,	792,838	6,607	721,355	4,561	686,799	5,992
Coal,	23,388	–	21,957	298	14,063	
Fish, Dried,	–	–	–	–	19,855	
Salmon,	–	–	–	–	5,266	
Mackerel,	–	–	–	–	4,971	
All other,	–	–	–	–	2,519	
Glass, Bottles,	–	–	–	–	5,681	685
Window,	–	–	–	–	15,778	224
Cigars,	–	–	–	–	13,054	4
Lime,	–	–	–	–	130	
Boots,	3,663	230	3,534	145	2,861	313
Shoes and Slippers of Silk,	2,393	461	996	360	1,438	244
Do. all other,	11,150	1,048	9,067	329	9,593	1,874
Cards, Wool and Cotton,	141	–	5	–	24	5
Do. Playing,	15,039	17,155	1,620	1,347	992	381
Dollars,	14,766,990	4,197,256	14,227,778	2,569,813	20,186,185	6,686,483

TREASURY DEPARTMENT, *Register's Office, January* 14, 1806.

JOSEPH NOURSE, *Register.*

9th CONGRESS.] No. 241. [1st SESSION.

REMISSION OF DUTIES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 20, 1806.

Mr. CROWNINSHIELD made the following report:

The Committee of Commerce and Manufactures having considered the petition of Elizabeth Peckham, of North Kingston, in the State of Rhode Island, widow of Benedict Peckham, referred to them by the House of Representatives, on the 11th of December, submit their report:

The petitioner states that her husband, Benedict Peckham, in the month of August, 1801, sailed from Rhode Island, on a voyage to the West Indies, and imported from thence, into Washington district, North Carolina, about twenty-two hogsheads of rum, and there entered and landed the same, and gave bond with William Ross, as surety for the duties, amounting to six hundred and eighteen dollars and forty-four cents. That the markets not answering the expectations of the said Peckham, he re-shipped the said rum, and took passage therewith himself for New York, about the 18th of February, 1802. That, soon after, a violent storm came on, and without doubt the vessel and every person on board were lost, as they have never been heard of since that time. That the said Ross was obliged to pay the duties on the rum, and commenced his action therefor, and attached a dwelling house and four acres of land, situated in North Kingston, in Rhode Island, on which the petitioner resided with her children, and obtained judgment on his suit, and caused the house and land to be sold at auction. The petitioner further states, that the said Peckham, died in debt to the amount of the remainder of his estate, and that she with her six children are turned out of their home, in consequence of this decision.

The petitioner prays that the amount of the duties on the twenty-two hogsheads of rum may be refunded.

The committee consider this as a hard case, and if their humanity alone was to be consulted on the occasion, they could not hesitate to recommend that the wished for relief should be granted; but they cannot venture to recommend a deviation from the invariable practice of the House, on all similar applications. The decisions have been founded on strict commercial justice. When articles are imported and bonded at the custom house, the duties form a part of their value, and immediately become an insurable interest. In the case under consideration, the rum might have been insured, (although it is not stated that it was insured) and the loss would have fallen on the underwriters. It is true it was not consumed in the country; this, however, ought not to make any difference, if it is considered that the article was going from port to port in the United States, with coasting documents, no bonds having been given to export it to a foreign country. If this claim is allowed, it would be equally fair to refund the duties on all goods which may receive damage after importation, and previous to their consumption, and even in cases of loss by fire, storms, and from every accident or injury whatever.

Considering, therefore, the danger that would arise from innovating upon the revenue system of the United States, in a principle of this magnitude, the committee are induced to offer the following resolution:

Resolved, That the petitioner have leave to withdraw her petition.

9th CONGRESS.] No. 242. [1st SESSION.

PROTECTING DUTIES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 21, 1806.

Mr. CROWNINSHIELD, from the Committee of Commerce and Manufactures, to whom was referred the petition of Nathaniel Goodwin and others, manufacturers of iron hollow ware, in the State of Massachusetts, made the following report:

The petitioners state that they are engaged in the manufacture of iron hollow ware, and as the United States are amply furnished with the materials, and blast furnaces, to supply their inhabitants with that article, they pray that an additional duty may be imposed upon all iron hollow ware, imported from foreign countries.

The committee find that, under existing laws, this article is subject to a duty of seventeen and a half per cent. ad valorem, on importation into the United States in American vessels; and if imported in vessels *not* of the United States, it is charged with the additional duty of ten per cent. on the duty; making the duty, in this case, amount to nineteen and one quarter per cent. on the invoice value.

There are no documents within the reach of the committee that show the quantity of iron ware imported into the United States, in any one year—goods, wares, and merchandise, paying the ad valorem duty, not being particularly designated in the returns from the collectors of the customs; but it is believed the quantity and value have not been very considerable for some years past. It cannot be doubted that the United States are in possession of the material for making iron hollow ware. The native ore is in abundance in many parts of the country, and already furnaces have been established, which bid fair to furnish the fullest supply of that article. The *protecting duty* imposed on the foreign iron ware, holds out to the skilful manufacturer every encouragement he can reasonably ask for. If this duty was deemed too moderate, and not sufficiently high to give a preference to the domestic manufacture, the committee would deem themselves authorized to propose a further augmentation. The article being not only bulky but of considerable weight, must be subject to a high freight in proportion to its prime cost; if to this is added the commissions for purchase in Europe, the insurance, and other shipping charges, with the duties payable on its importation here, it will be found that the foreign article comes burthened sufficiently to give a decided advantage to the American manufacturer. Surely the petitioners do not wish to claim a monopoly. A preference they ought to have, and, so far as encouragement has been given to American manufactures generally, the article in question is charged with the highest rate of duties, with a very few exceptions.

If Congress had determined to impose higher duties on imports, with a view of raising additional revenue, or to countervail the extraordinary impositions of other countries, it would be sound policy to single out such articles as could be readily manufactured in the United States; and by making a just discrimination, all might derive a benefit and none be injured; but as the House have only authorized the committee to report on the subject matter of the petition, and as they are satisfied that the petitioners may receive a preference in the market for their manufacture, so far as cheapness and the quality of the article will give it to them, when put in competition with the foreign article, they are of opinion that it is at this time *inexpedient* to augment the duty on iron hollow ware imported into the United States. And the committee recommend that the petitioners have leave to withdraw their petition.

9th CONGRESS.] No. 243. [1st SESSION.

REMISSION OF FOREIGN TONNAGE DUTIES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, ON THE 3D OF FEBRUARY, 1806.

Mr. CROWNINSHIELD, from the Committee of Commerce and Manufactures, to whom was referred, on the 8th instant, the petition of Francis Amory, merchant, of Boston, Massachusetts, made the following report:

The following facts are stated in the documents accompanying the petition. That the petitioner was the owner of the ship *Astrea*, an American vessel, commanded by Solomon Stanwood, which sailed from Batavia, in the month of December, 1804, bound to Boston, and loaded with a cargo of sugar and coffee. That, on the 17th of January following, being then in the Indian ocean, the ship experienced a violent hurricane, and was dismasted, and otherwise so wrecked and disabled, as to be obliged to put into the Isle of France, for the preservation of the lives of the crew, and the property on board. That, upon examination in that island, finding the ship not sea-worthy, and that it was impossible to repair her, except at an expense of sixteen or seventeen thousand dollars, which greatly exceeded her then value, the master was obliged to abandon her, and she was condemned and sold for the benefit of the underwriters, and all concerned. The master and supercargo now state, that, as no American bottom could be obtained, to transport the cargo to America, they chartered the Swedish ship *Pelee*, and shipped the same in that vessel, to Boston, where she lately arrived. The collector of Boston charged the alien or foreign duty on the *Pelee's* cargo, as she was a foreign ship, and it is this additional duty which the petitioner is desirous should be remitted to him, upon the ground that the cargo was originally shipped in an American vessel, and that the change of bottom, which subsequently took place, was an act of necessity beyond his control, and for which he ought not to suffer.

It will be observed by the House, that the cargo in question was actually imported into the United States in a *foreign ship*, and it is known that the character of the ship determines the amount of duties payable upon the cargo imported in her. The cargo may be American property, but, if the ship is sailing under a foreign flag, or even under the flag of the United States, and is not furnished with an American register, the cargo is liable to the extra duty alluded to, and the ship herself is charged with the foreign tonnage duty. By the laws now in force, it will be found that all goods, wares, and merchandise, imported into the United States, in vessels not of the United States, are subject to pay the addition of ten per cent. on the amount of duty, chargeable upon similar articles imported in American vessels. The following statement will point out the difference of duty between a foreign and an American ship, and their respective cargoes, upon entering a port of the United States.

American Ship.

For instance: A cargo is imported from a foreign port or place, in an American vessel, and the duty amounts to	$1,000 00
Tonnage duty for the ship, supposed to be of the burthen of 200 tons, at six cents per ton,	12 00
Duty on the cargo, imported in the American ship, including her duty of tonnage,	$1,012 00

Foreign Ship.

If we presume the cargo to be imported in a vessel *not* of the United States, the first duty is -	$1,000 00
To which add the ten per cent. additional duty for foreign vessels, - - - -	100 00
Add, also, the foreign tonnage for 200 tons, at 50 cents per ton, - - - - -	100 00
And the foreign light money, for the same tonnage, at 50 cents per ton, - - - -	100 00
The amount of tonnage and the light money, for the foreign ship and the duty on her cargo, will be,	$1,300 00

Here, it is manifest, the advantage is on the side of the American vessel, in our own ports; but the disadvantages our vessels suffer in foreign ports, from the extraordinary impositions on our commerce and shipping, more than counterbalance the trifling additional expenses to which foreign vessels are subject upon entering the ports of the United States; and if the United States should, at once, repeal all the alien or additional duties payable by foreign ships, both on imports and tonnage, upon the condition that other nations would adopt the same liberal and just policy towards American ships and cargoes, when entering their ports, placing them on an equal footing with their own, commerce would be free from some of the shackles with which it is at present burthened, and a fair competition, in every market, would soon determine who could afford to sell cheapest. This is all that is wanted, to give to American shipping and commerce the free scope to enterprise, and a ready and advantageous sale of our productions, with cheap returns for the consumer. The committee have been led to make these observations, previous to giving their opinion on the present application for a remission of the additional duties imposed on the cargo of a foreign ship. They seemed to have a bearing on the subject, and are supposed to be of some importance, from a consideration that it would be inexpedient to allow such a claim, without, first, repealing the discriminating law.

If the duty on the cargo is returned, it would certainly be as fair to return the foreign tonnage duties on the ship. The committee are not informed of any one instance, where either has been done. It is true, this was a constrained importation, but it is already seen, if the cargo had been brought in any unregistered vessel of the United States, it must have been charged with the additional duty. The cargo came from a foreign port, and was of foreign production, and imported in a foreign built vessel. It having been once on board an American ship, seems to make very little difference in its favor. It ought to give it no new or extraordinary privileges. Let the committee be allowed to reverse the case, and to suppose the *Astrea* had been the foreign ship, and the *Pelee* the American ship, and all the other circumstances had been similar in every respect. The cargo then is imported in the *Pelee*, entitled to American privileges, when it might have been imported in the *Astrea*, if no accident had happened to her on the voyage. Should the American or foreign duties be charged on such an importation? Surely the American duties. And would it not have been manifestly unjust, to have charged the owner with the foreign duties on the cargo of the American ship, merely because it was taken from a foreign ship? And yet, if the principle is correct in one case, it must be so in the other. If, however, the transshipment had been made at sea, from an American to a foreign ship, under circumstances of eminent distress, it would have placed the claim on somewhat higher ground; but, even in this case, the committee would hardly have felt themselves authorized to propose a return of the additional duties. The amount of the duty on this importation is not stated in any documents accompanying the petition. If the cargo was re-exported, the ten per cent. additional duty was retained, besides the usual three and a half per cent. deducted from the drawback.

The committee are satisfied, if this claim was allowed, it would lead to many others of a similar nature; and, the law being clear and explicit on this head, they are of opinion that the House ought not to grant the prayer of the petitioner, and they recommend that he should have leave to withdraw his petition, with the documents accompanying it.

9th CONGRESS.] **No. 244.** [1st SESSION.

SINKING FUND.

COMMUNICATED TO THE SENATE, FEBRUARY 5, 1806.

WASHINGTON, *February* 5, 1806.

The Commissioners of the Sinking Fund respectfully report to Congress as follows:

That the measures which have been authorized by the Board, subsequent to their report of 5th of February, 1805, so far as the same have been completed, are fully detailed in the report of the Secretary of the Treasury to this Board, dated the fourth day of the present month, and in the statements therein referred to, which are herewith transmitted, and prayed to be received as part of this report.

GEORGE CLINTON, *President of the Senate.*
JOHN MARSHALL, *Chief Justice.*
JAMES MADISON, *Secretary of State.*
ALBERT GALLATIN, *Secretary of the Treasury.*
JOHN BRECKINRIDGE, *Attorney General.*

The PRESIDENT *of the Senate.*

The Secretary of the Treasury respectfully reports to the Commissioners of the Sinking Fund—

That the balance remaining unexpended at the close of the year 1803, and applicable to payments falling due after that year, which balance, as appears by the statement B, annexed to the last annual report, amounted to one million three hundred and forty-nine thousand one hundred and thirty-six dollars and fifty-one cents, - - - - - - -	$1,349,136 51
Together with the disbursements made during the year 1804, out of the treasury, on account of the principal and interest of the public debt, which disbursements, as appears by the statement C, annexed to the last annual report, amounted to eight millions two hundred and fifty-nine thousand eight hundred and forty-five dollars and fifty-five cents, - - - -	8,259,845 55
And with a further sum arising, from profit on the remittances from America to Europe, purchased in the year 1804, which profits, as appears by the statement D, annexed to the last annual report, amounted to forty-five thousand forty-nine dollars and twenty five cents, - - -	45,049 25
And amounting, altogether, to nine millions six hundred and fifty-four thousand and thirty one dollars and thirty one cents, - - - - - -	9,654,031 31

Have been accounted for in the following manner, viz:

I. There was repaid into the treasury, during the year 1804, on account of the principal of protested bills, and of advances made to commissioners of loans, as appears by the statement E, annexed to the last annual report, a sum of one hundred and twenty-one thousand, four hundred and forty-six dollars and fifty-one cents, - - - - - - - - - $121,446 51

II. The sums actually applied, during the same year, to the payment of the principal and interest of the public debt, as ascertained by accounts rendered to the Treasury Department, amount, as will appear by the statement A, to seven millions two hundred and fifteen thousand six hundred and nine dollars and sixty-six cents.

1st. Paid in reimbursement of the principal of the debt, - - -	3,207,587 65	
2d. Ditto on account of the interest and charges on the same, - -	4,008,022 01	
		7,215,609 66

III. The balance remaining unexpended at the close of the year 1804, and applicable to payments falling due after that year, as ascertained by accounts rendered to the Treasury Department, amounted, as will appear by the statement B, to two millions three hundred and sixteen thousand nine hundred and seventy-five dollars and fourteen cents, - - - - 2,316,975 14

9,654,031 31

That, during the year 1805, the following disbursements were made out of the treasury, on account of the principal and interest of the public debt:

I. On account of the reimbursement and interest of the domestic debt, - - - 4,583,960 54

II. On account of domestic loans, obtained from the Bank of the United States, viz:

On account of the principal, - - - - - -	700,000 00	
On account of the interest, - - - - - -	56,170 12	
		756,170 12

III. On account of the domestic unfunded debt, - - - - - 8,061 71

IV. On account of the principal and interest of the foreign debt, and of the interest on the Louisiana stock, - - - - - - - - - - 1,980,316 70

Amounting, altogether, as will appear by the annexed list of warrants, C, to seven millions three hundred and twenty-eight thousand five hundred and nine dollars and seven cents, - 7,328,509 07

Which disbursements were made out of the following funds, viz:

I. From the fund constituting the annual appropriation of eight millions of dollars, for the year 1805, viz:

From the fund arising from interest on the debt transferred to the commissioners of the sinking fund, as per account I, - - - - - -	711,737 41	
From the funds arising from the sales of public lands, being the amount of moneys paid into the treasury, from 1st July 1804, to 30th June, 1805, as per account K,	553,521 63	
From the proceeds of duties on goods, wares, and merchandise, imported, and on the tonnage of ships or vessels, - - - - - -	5,904,839 37	
Amounting, altogether, to - - - -		7,170,098 41
Which sum of - - - - - - - -	7,170,098 41	
Together with the sum advanced during the year 1804, on account of the appropriation for the year 1805, amounting, as appears by the last annual report, to -	829,901 59	
Makes, in the whole, the annual appropriation, for the year 1805, of	$8,000,000 00	

II. From the proceeds of duties on goods, wares, and merchandise, imported, and on the tonnage of ships or vessels, advanced in part, and on account of the annual appropriation for the year 1806, 67,716 02

III. From repayments in the treasury, on account of remittances purchased for providing for the foreign debt, and of advances made to commissioners of loans, as will appear by the statement E, viz:

Repayment of the purchase money and advances, - - - -	66,703 02	
Damages and interest recovered, - - - - -	20,731 20	
		87,434 22

IV. From the moneys appropriated by law, for paying commissions to agents employed in the purchase of remittances, for the foreign debt, being the amount paid at the treasury, during the year 1805, for that object, as will appear by the statement C, - - - - 3,260 42

That the abovementioned disbursements, together with the above stated balance of dollars, - 2,316,975 14

Which remained unexpended at the close of the year 1804, and with a further sum arising from profit on remittances from America to Europe, purchased in the year 1805, and amounting, as will appear by the statement D, to - - - - - - - - 117,137 52

And amounting, altogether, to nine millions seven hundred and sixty-two thousand six hundred and twenty-one dollars and seventy-three cents, - - - - 9,762,621 73

Will be accounted for in the next annual report, in conformity with the accounts which shall then have been rendered to the Treasury Department.

That, in the mean while, the manner in which the said sum has been applied is estimated as followeth:

I. The repayments into the treasury, on account of principal, have, during the year 1805, amounted, as by the above mentioned statement E, to - - - - - - 66,703 02

II. The sums actually applied, during the year 1805, to the payment of the principal and interest of the public debt, are estimated as followeth, viz:

1st. Paid in reimbursement of the principal of the public debt, - -	3,905,291 61	
2d. Paid on account of interest and charges on the same, - - -	4,142,853 18	
		8,048,144 79

As will appear by the estimate F.

III. The balance remaining unexpended at the close of the year 1805, and applicable to payments falling due after that year, is estimated, as per estimate G, at - - - - 9,762,621 73

That no purchases of the public debt have been made since the date of the last report to Congress.

And that the statement H exhibits the amount of stock transferred to the commissioners of the sinking fund, in trust for the United States, to the 31st December, 1805, including the sum of $98,909 41 cents, being the aggregate of the several species of stock transferred in the year 1805, in payment for public lands.

All which is respectfully submitted.

ALBERT GALLATIN, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *February* 4, 1806.

A.

Statement of the application, during the year 1804, *of the funds provided for the payment of principal and interest of the Public Debt.*

I. *Payments on account of the Principal of the Public Debt.*

1st. On the domestic debt, viz:

Reimbursement of old six per cent. stock,		$965,168 84	
Do. deferred stock,		327,765 44	
			1,292,934 28
As per treasury report, No. 17,368.			
2d. Domestic loans reimbursed,			250,000 00
3d. Unfunded debt, viz: registered debt,			653 37
4th. On the foreign debt, viz:			

					Guilders.	
2d instalment of loan of	3,000,000	of 1st January,	1792,	.	600,000	
4th do.	do.	2,000,000	of 1st February,	1784,	.	250,000
5th do.	do.	3,000,000	of 1st February,	1790,	.	600,000
4th do.	do.	2,500,000	of 1st March,	1791,	.	500,000
2d do.	do.	2,950,000	of 1st June,	1792,	.	600,000
4th do.	do.	6,000,000	of 1st Sept.	1791,	.	1,200,000
3d do.	do.	2,050,000	of 1st Dec.	1791,	Antwerp,	410,000
					Guilders,	4,160,000
					At 40 cents,	1,664,000 00

$3,207,587 65

II. *Payments on account of the interest and charges on the Public Debt.*

1st. On the domestic debt, viz:

Interest for the year 1804, on the several species of stock constituting the domestic funded debt, as settled at the treasury,			$3,307,824 41
To which add this sum, arising from a difference or error in calculation of dividends on stock standing on the books of the commissioner of loans, New York,			05
			3,307,824 46
2d. Interest on domestic loans,			60,593 68
3d. On the foreign debt, viz:			
Interest paid at Amsterdam,	*Guilders*, 602,500		
Do. at Antwerp,	55,350		
	657,850		
	At 40 cents,	$263,140 00	
Premiums on loan of 1st February, 1784,	17,500		
	At 40 cents,	7,000 00	
Interest on Louisiana stock, from 20th to 31st December, 1803,	$22,191 75		
Do. do. from 1st Jan. to 1st July, 1804,	337,500 00		
		359,691 75 (*a*)	
Commissions and charges, viz:			
At Amsterdam, (*b*) *Guilders*,	7,403 18 05		
At Antwerp,	5,054 02 12		
	12,458 01 01		
	At 40 cents,	$4,983 22	
From this sum deduct a profit in exchange on remittances from London to Amsterdam, and in Antwerp, (*c*)	2,074 11		
		2,909 11	
Commissions on the purchase of bills in America,		6,863 01	
			639,603 87
			4,008,022 01
Total amount applied to the public debt, during the year 1804,			$7,215,609 66

Notes to Statement A.

(*a*) Of the sum of $359,691 75, here stated as paid for interest on Louisiana stock, there was paid—

For interest on stock in London,	£44,961 9 2	= $199,828 75
Do. do. in Amsterdam,	*Guilders*, 399,657 10 00	= 159,863 00
		$359,691 75

(*b*) The amount of commissions and charges stated in the accounts of the commissioners at Amsterdam, for the year 1804, and admitted at the treasury, is . . . . . *Guilders*, 7,412 06 00

From which there is here deducted, a sum short stated in the report of last year as the balance in the hands of the commissioners at the end of the year 1803, arising from an overpayment of interest by them in that year, on sundry bonds, . . . *Guilders*, 8 06 11

And a further sum, for an error in the statement of the amount of remittances of last year, this amount being, *Guilders*, 7,534,849 18, instead of 7,534,849 17, as stated, ... 1 00

8 07 11

Leaving the sum here stated, ... *Guilders*, 7,403 18 05

(*c*) Profit on exchange in Europe.

On £4,000 9 10, remitted from London to Amsterdam,			
Produced, ... *Guilders*,	47,524 06 08		
At par, would make, ...	44,449 18 00		
Gain, ...	3,074 08 08		
At 40 cents,		$1,229 77	
Deduct charges in London on the remittance, . . .	£30 16 02		
At 4*s*. 6*d*.		136 91	
			1,092 86
Profit on remittances to Antwerp, being a difference in favor of Holland currency over exchange money of Antwerp, ... *Guilders*, 2,453 02 06, at 40 cents,			981 25
			$2,074 11

TREASURY DEPARTMENT, *Register's Office*, 31*st January*, 1806.
JOSEPH NOURSE, *Register*.

B.

Statement of the provision, made before the 1*st day of January*, 1805, *for the payment of the principal and interest of the Public Debt, falling due after the year* 1804.

I. *On account of the Foreign Debt.*			
1st. Cash in the hands of commissioners and agents in Europe, viz:			
In Amsterdam, as per treasury report, No. 16,534, Guilders,	2,024,692 5 11		
From which deduct a balance due the commissioner in Antwerp, per treasury report, No. 16,568 - - - - - -	751 11 6		
	2,023,940 14 5		
at 40 cents,		$809,576 28	
In London, per account rendered, of December 31st, 1804, (*a*) £37,823 8 7, at 4*s*. 6*d*.	168,104 13		
		977,680 41	
2d. Amount of remittances to Amsterdam, paid for at the treasury previous to 31st December, 1804, which are credited by the commissioners in their accounts for 1805, (*b*.) guilders 3,102,628 4, at 40 cents,		1,241,051 28	
3d. Amount of payments made at the treasury, before the 31st December, 1804, for bills which have been protested for non-payment, and which, on that day, had not been repaid into the treasury, (*c*.) - - - - - -		104,000 00	
			2,322,731 69
II. *Deduct on account of the Domestic Debt, as follows:*			
The demands unsatisfied on the 1st January, 1805, were as follow, viz:			
1st. The dividends payable by commissioners of loans, including the dividend due on that day, and exclusively of unclaimed dividends no longer demandable at their offices, - - - - - - - - - -		1,413,709 14	
2d. Unclaimed dividends payable at the treasury, (*d*.) - - -		15,906 30	
		1,429,615 44	
The provision made for that object was as follows:			
1st. Cash due from commissioners of loans deceased and out of office, - - - - - - - - -	2,855 68		
2d. Cash in the hands of acting commissioners, - -	1,421,003 21		
		1,423,858 89	
Leaving the amount wanted to meet all the demands to 1st January, 1805, -		-	5,756 55
Total amount of provision for public debt remaining unapplied on 31st Dec. 1804,		-	$2,316,975 14

NOTES TO STATEMENT B.

(*a*) The following statement shows the disposition of the sterling bills during the year 1804, and proves the correctness of the balance as here stated:

The balance remaining in the hands of Sir Francis Baring, & Co. on the 1st January, 1804, as per note (*d*.) to statement B, annexed to the last annual report, was, - -	£2,664 12 0
And the outstanding remittances, purchased previously to that time, but not credited by them till afterwards, per same, was, - - - - - - - - - -	3,000 0 0
	5,664 12 0
The sterling bills purchased in 1804, per statement D, annexed to the last annual report, after deducting the amount transferred to funds other than the public debt, amounted to -	81,151 11 9
Amounting together, to - - - - - - - - -	£86,816 3 9

Which are accounted for as follows, viz:

Remitted to Amsterdam, - - - - - - - - - -	£4,000 9 10
Charges in London, on that remittance, - - - - - - -	30 16 2
Paid interest on Louisiana stock in London, $199,828 75, - - - -	44,961 9 2
Balance in the hands of the agents, 31st Dec. 1804, as hereafter, - - - -	37,823 8 7
As above, - - - - - - - - - - -	£86,816 3 9

NOTES TO STATEMENT B—Continued.

(*c.*) Statement of protested bills, outstanding December 31, 1804.

		Guilders.	*Dollars.*	
Purchased before 1802.	Prager's bill,	120,000	48,000	recovered in 1805.
	A. Brown's bill,	60,000	24,000	In suit, but a partial payment made in 1805.
Purchased in 1802.	Brown and Hackman's bill,	60,000	24,000	
	Beal Owings' bill,	20,000	8,000	
		260,000	104,000	

The protested bills outstanding on 31st December, 1803, amounted, as per note (*e.*) to statement B, annexed to last annual report, to - - - - - - - - $224,500

The repayments in 1804 of the principal of protested bills, amounted, as per statement E, annexed to last annual report, to - - - - - - - - - 120,500

And leaves outstanding, as here stated, - - - - - - 104,000

(*d.*) The amount of unclaimed dividends, consisting of dividends declared at the several loan offices, and which having remained open for payment at the loan offices for nine months, were unclaimed during that period, and were then transferred to the treasury for payment pursuant to law, actually outstanding on the 1st January, 1805, amounted to - - - - - $15,903 31

To this sum has been added, in the statement, a sum short advanced for the payment of the dividend on stock standing on the books of the treasury, for the third quarter of the year 1804, amounting to - - - - - - - - - - - - - 2 99

And making, together, the sum stated, - - - - - - - $15,906 30

(*b.*) The following statement proves the sum of guilders, 3,102,628 4, as here stated, to be correct:

Balance in the hands of the commissioners at Amsterdam and Antwerp, on 31st December, 1803, as per statement B, annexed to the last annual report, - - -			*Guilders.* 2,092,156 03 08
Remittance paid for, previously to 1804, and credited by the commissioners in their accounts for that year, as per same statement, - - - - - -			697,051 0 0
Ditto purchased in 1804, as per statement D, annexed to last annual report,		7,534,849 17	
Ditto, made from London to Amsterdam, £4,000 9 10, at par, - -		44,449 18	
Gain in exchange on this remittance, per note (*b.*) to statement A, of this year, - - - - - -	*Guilders.* 3,074 08 08		
Ditto, ditto, at Antwerp, ditto, ditto, - - -	2,453 02 06		
		5,527 10 14	
			7,584,827 05 14
			Guilders, 10,374,034 09 06

Amount applied to principal and interest of foreign debt in 1804, as per statement A, viz:

For principal, - - - - -		*Guilders,* 4,160,000	
Interest and premiums on Dutch debt, - -		675,350	
Interest on Louisiana stock in Amsterdam,	$159,863 =	399,657 10	
Commissions and charges, - - - -		12,458 01 01	
		1,087,465 11 01	
Cash in hands of commissioners at Amsterdam and Antwerp, per this statement, - - - - - -		2,023,940 14 05	
Balance of outstanding remittances to Amsterdam, per ditto, - -		3,102,628 04 00	
As above, - - - - -			*Guilders,* 10,374,034 09 06

TREASURY DEPARTMENT, *Register's Office, January 31st,* 1806.

JOSEPH NOURSE, *Register.*

C.

List of Warrants drawn according to law, during the year 1805, *on the Treasurer of the United States, on account of the reimbursement and interest of the domestic debt.*

No. of Warrant.	Date.	In whose favor.	Amount.
5507	January 19, 1805, -	James Davidson, Jun.	$431 48
5508	19, -	Do. - - -	3,597 28
5573	February 15, -	Do. - - -	3,572 96
5591	26, -	Do. - - -	2,397 11
5616	March 6, -	Do. - - -	1,716 63
5620	7, -	James Alger, - - -	1,000
5621	7, -	Isaac Neufville, - - -	37,000
5622	7, -	Sherwood Haywood, - - -	1,864
5623	7, -	Merewether Jones, - - -	8,000
5624	7, -	William Gardner, - - -	6,150
5640	18, -	James Ewing, - - -	5,800
5641	18, -	William Few, - - -	230,000
5642	18, -	William Imlay, - - -	20,000
5643	18, -	Jabez Bowen, - - -	11,800
5644	18, -	Benjamin Austin, - - -	158,000
5649	18, -	Edward Hall, - - -	12,311 04
5657	22, -	Stephen Moylan, - - -	21,036 71
5660	25, -	John Stockton, - - -	2,732 68
5661	27, -	George Simpson, - - -	186,655 65

C—Continued.

No. of Warrant.	Date.	In whose favor.		Sums.
5662	March 27, -	James Davidson, Jun. - - -		$30,841 40
5663	27, -	Thomas T. Tucker, - - -		2,343 22
5788	April 15, -	James Davidson, Jun. - - -		4,187 85
5870	June 3, -	William Gardner, - - -		6,250
5871	3, -	William Imlay, - - -		15,000
5872	3, -	Sherwood Haywood, - - -		1,700
5873	3, -	Isaac Neufville, - - -		36,500
5874	3, -	James Alger, - - -		900
5885	10, -	James Davidson, Jun. - - -		7,306 28
5902	18, -	Benjamin Austin, Jun. - - -		170,000
5903	18, -	Christopher Ellery, - - -		11,700
5904	18, -	William Imlay, - - -		5,000
5905	18, -	James Ewing, - - -		5,600
5906	18, -	Merewether Jones, - - -		9,700
5908	19, -	Edward Hall, - - -		12,280 15
5912	22, -	Stephen Moylan, - - -		104,692 89
5913	24, -	John Stockton, - - -		2,719 47
5917	26, -	George Simpson, - - -		59,148 92
5918	26, -	James Davidson, Jun. - - -		29,486 01
5919	26, -	Thomas T. Tucker, - - -		2,453 05
6022	July 8, -	James Davidson, Jun. - - -		480 36
6158	September 3, -	James Alger, - - -		500
6159	3, -	Isaac Neufville, - - -		36,500
6160	3, -	Sherwood Haywood, - - -		1,750
6161	3, -	William Imlay, - - -		12,000
6178	10, -	William Gardner, - - -		6,250
6199	16, -	Merewether Jones, - - -		11,200
6200	16, -	James Ewing, - - -		5,570
6201	16, -	William Few, - - -		239,000
6202	16, -	William Imlay, - - -		8,450
6203	16, -	Christopher Ellery, - - -		9,100
6204	16, -	Benjamin Austin, Jun. - - -		173,000
6206	18, -	Edward Hall, - - -		11,959 14
6224	23, -	Stephen Moylan, - - -		203,683 84
6234	24, -	James Davidson, Jun, - - -		8,799 96
6237	25, -	John Stockton, - - -		2,736 74
6239	25, -	George Simpson, - - -		182,467 04
6240	25, -	James Davidson, Jun. - - -		30,267 11
6241	25, -	Thomas T. Tucker, - - -		2,453 05
6462	October 21, -	James Davidson, Jun. - - -		756 98
6660	December 2, -	William Imlay, - - -		20,000
6661	2, -	Sherwood Haywood, - - -		2,500
6662	2, -	Isaac Neufville, - - -		69,000
6663	2, -	James Alger, - - -		1,500
6693	10, -	William Gardner, - - -		13,000
6747	18, -	Christopher Ellery, - - -		20,000
6748	18, -	William Imlay, - - -		22,000
6749	18, -	James Ewing, - - -		11,000
6750	18, -	Edward Hall, - - -		22,124 47
6752	18, -	Benjamin Austin, - - -		325,000
6763	18, -	William Few, - - -		460,000
6764	18, -	Merewether Jones, - - -		20,000
6776	20, -	James Davidson, Jun. - - -		10,986 20
6781	23, -	John Stockton, - - -		4,697 70
6792	26, -	Christopher Ellery, - - -		2,300
6806	28, -	George Simpson, - - -		74,386 19
6807	28, -	James Davidson, Jun. - - -		57,174 11
6808	28, -	Thomas T. Tucker, - - -		4,233 83
5658	May 22, -	Do.	$181,265 81	
5907	June 18, -	Do.	333,573 21	
5916	25, -	Do.	125,584 61	
6256	September 30, -	Do.	125,912 03	
6782	December 23, -	Do.	372,255 82	
6805	28, -	Do.	126,667 56	
				1,265,259 04
				$4,583,960 54

List of Warrants drawn according to law, during the year 1805, *on the Treasurer of the United States, on account of the interest on Domestic Loans.*

No. of Warrant.	Date.	In whose favor.	Amount.
5516	January 25, 1805,	James Davidson Jun.	$6,000 00
5517	"	Ditto,	14,104 16
5518	"	Ditto,	5,503 46
6027	July 9,	Ditto,	11,250 00
6028	"	Ditto,	6,000 00
6029	"	Ditto,	3,125 00
6471	October 23,	Ditto,	1,562 50
6472	"	Ditto,	5,625 00
6473	"	Ditto,	3,000 00
			$56,170 12

List of Warrants drawn according to law, during the year 1805, *on the Treasurer of the United States, on account of the repayment of principal of moneys borrowed from the Bank of the United States.*

Date.	No. of Warrant.	In whose favor.	Amount.
September 27, 1805,	6243	The President Directors and Company of the Bank of the U. S.	$125,000 00
" "	6244	Ditto,	375,000 00
" "	6245	Ditto,	200,000 00
			$700,000 00

List of Warrants drawn, according to law, during the year 1805, *on the Treasurer of the United States, on account of the reimbursement of Capital and Interest of the Dutch Debt.*

No. of Warrant.	Date.	In whose favor.	Amount.
5510	January 21,	Montgomery, and others,	$37,500 00
5511	"	Joseph Summerl,	18,750 00
5527	26,	Smith, Ridgway and others,	18,750 00
5528	29,	Ditto.	9,375 00
5530	30,	David Harris,	52,170 00
5540	February 1,	Ditto.	30,710 00
5543	2,	Smith, Ridgway, and others,	70,593 75
5557	7,	George Simpson,	24,790 00
5558	"	David Harris,	3,700 00
5572	11,	Jonathan Burrall,	365,945 59
5574	15,	Ditto.	4,054 40
5575	"	David Harris,	33,596 00
5577	18,	Smith, Ridgway, and others,	35,343 75
5581	19,	Ditto,	29,400 00
5592	26,	Ditto,	55,312 50
5638	March 16,	Ditto,	26,427 25
5664	29,	Ditto,	18,656 25
5786	April 15,	David Harris,	300 44
5797	19,	Jonathan Burrall,	925 00
6128	August 19,	Ditto.	185,000 00
6212	September 19,	David Harris,	37,000 00
6217	20,	George Simpson,	111,000 00
6231	24,	Jonathan Burrall,	111,000 00
6379	October 4,	John McGowan, & Co.	3,237 50
6431	15,	Jonathan Burrall,	848 34
6704	December 11,	George Simpson,	393 64
			$1,284,779 41

Included in the foregoing List of Warrants are the following warrants for commissions to the agents who purchased the bills, at one-fourth of one per cent, viz:

No. 5786,	April 15,	David Harris,	$300 44	
5797,	" 19,	Jonathan Burrall,	925 00	
6431,	Oct. 15,	Ditto,	848 34	
6704,	Dec. 11,	George Simpson,	393 64	
				$2,467 42

List of Warrants drawn according to law, during the year 1805, *on the Treasurer of the United States, on account of the payment of interest on the Louisiana stock.*

Date.	No. of Warrant.	In whose favor.	Amount.
1805.			
January 14	5503	Jonathan Burrall,	$153,111 04
"	5504	George Simpson,	31,944 43
21	5513	Do. do.	22,222 21
February 4	5548	The Manhattan Company,	191,111 11
April 10	5778	George Simpson,	135 41
"	5779	Jonathan Burrall,	382 77
September 19	6213	David Harris,	29,866 67
24	6232	Jonathan Burrall,	43,333 31
25	6242	George Simpson,	21,666 66
30	6251	David Harris,	43,066 67
"	6252	Peter Roe Dalton,	47,422 19
"	6253	Do. do.	111,000 00
October 30	6491	David Harris,	274 82
			$695,537 29

Included in the foregoing list of warrants are the following warrants for commissions to agents who purchased the bills, at one-fourth of one per cent., viz:

No. 5778, April	10,	George Simpson,	$135 41
5779, April	10,	Jonathan Burrall,	382 77
6491, October	30,	David Harris,	274 82
			$793 00

Warrant drawn according to law, during the year 1805, *on the Treasurer of the United States, on account of debts due to foreign officers.*

No. of Warrant.	Date.	In whose favor.	Amount.
6058	July 20, 1805,	George Rossier and John S. Roulet, Attorneys of Colonel Vellepanck,	$7,947 94

List of Warrants drawn according to law, during the year 1805, *on the Treasurer of the United States, on account of paying certain parts of the domestic debt.*

No. of Warrant.	Date.	In whose favor.	Amount.
5500	January 11, 1805,	Daniel C. Verplanck,	$89 24
5582	February 20, "	Jeremiah Conner,	24 53
			$113 77

RECAPITULATION.

Interest and reimbursement of the domestic debt,		$4,583,960 54
Interest on domestic loans,		56,170 12
Reimbursements of domestic loans,		700,000 00
Interest and reimbursement of Dutch debt,		1,284,779 41
Interest on Louisiana stock,		695,537 29
Foreign officers,	$7,947 94	
Certain parts of domestic debt,	113 77	
		8,061 71
		$7,328,509 07

TREASURY DEPARTMENT, *Register's Office*, 31*st January*, 1806.

JOSEPH NOURSE, *Register.*

D.

Amount of remittances during the year one thousand eight hundred and five, on account of the Dutch debt, and for the payment of the interest upon the Louisiana six per cent. stock.

Guilders, s. p.	*Rate.*	*Dollars Cts.*
2,900,550 00 00	at 37 cents per guilder,	1,073,203 49
310,000 00 00	at 37½ do.	116,250 00
180,000 00 00	do do. with 2 per cent. deduction,	66,150 00
100,000 00 00	do do. with 1½ per cent. do.	36,937 50
221,184 10 00	do do. with 1 per cent. do.	82,114 75
50,000 00 00	do do. with 1½ per cent. do.	18,656 25
3,761,734 10 00	equal to	$1,393,311 99

Sterling.			
£ 89,637 10 00	at par,	398,388 89	
21,000 00 00	at 2½ per cent. below par,	91,000 00	
11,000 00 00	at 3 per cent. below par,	47,422 22	
11,000 00 00	at 4 per cent. below par,	46,933 33	
132,637 10 00		583,744 44	
	Deduct fractions rejected in the purchase,	15	
			583,744 29
	Applied to remittances,		1,977,056 28
	Paid to agents for commissions,		3,260 42
			$1,980,316 70

Warrants issued in the year 1805, on account of the Dutch debt, as per statement,	1,284,779 41
Ditto, on account of interest on the Louisiana six per cent. stock, as per statement,	695,537,29
	$1,980,316 70

Profit arising from remittances:

Guilders, 3,761,734 10	at 40 cents per guilder,	1,504,693 80	
Sterling £132,637 10	at par,	589,500 00	
		2,094,193 80	
	Remittances, cost,	1,977,056 28	
	Gain,	$117,137 52	

TREASURY DEPARTMENT, *Register's Office, 31st January,* 1806.

JOSEPH NOURSE, *Register.*

E.

Statement of repayments made into the Treasury during the year 1805, *on account of the public debt.*

Date of Warrants.	No. of Warrants.	On whom drawn.	Principal repaid.	Damages recovered.	Total amount of warrant.
1805.					
June 29,	889	On Alexander James Dallas, for amount recovered from the assignees of Pragers & Co.	43,200 00	25,131 20	68,331 20
"	890	On David Harriss, being so much received by him on account of Aquila Brown's bill.	18,143 00	- -	18,143 00
Aug. 17,	894	On John Hopkins, for so much remaining in his hands, heretofore advanced for the payment of interest, &c. on the domestic debt,	279 80	- -	279 80
"	895	Ditto, do. do.	280 22	- -	280 22
Dec. 31,	916	On Alexander James Dallas, for this sum recovered from the assignees of Pragers & Co.	- -	400 00	400 00
			61,903 02	25,531 20	87,434 22

TREASURY DEPARTMENT, *Register's Office, January* 31, 1806.

JOSEPH NOURSE, *Register.*

NOTE.—As, in the sum heretofore stated in the reports to the commissioners of the sinking fund, as the provision made for the payment of the public debt, Prager's bill has been estimated at par, the repayments are, in this report, stated as followeth:

		Principal.	*Interest.*
Foreign debt,	Prager's bill,	$48,000 00	$20,731 20
	A. Brown's bill,	18,143 00	
		66,143 00	
Domestic debt,	John Hopkins,	560 02	
		$66,703 02	20,731 20—87,434 22

F.

An estimate of the application made, during the year 1805, *of the funds provided for the payment of the principal and interest of the public debt.*

I. *On account of the principal.*				
1. Reimbursement of the six per cent. and deferred stock, estimated at - -			$1,369,229 90	
2. Reimbursement of domestic loans, - - - - - - - - -			700,000 00	
3. Reimbursement of debts due to foreign officers, including arrearages of interest, - - - - - - - - -		$7,947 94		
Reimbursement of unfunded registered debt, - - -		113 77		
			8,061 71	
4. Reimbursement of the foreign debt, viz:				
		Guilders, at 40 cts.		
Third instalment of loan of 3,000,000 of 1st January, 1792, - -		600,000		
First instalment of loan of 3,000,000 of 1st January, 1794, - -		600,000		
Fifth instalment of loan of 2,000,000 of 1st February, 1784, - -		250,000		
Last instalment of loan of 2,500,000 of 1st March, 1791, - -		500,000		
Third instalment of loan of 2,950,000 of 1st June, 1792, - -		600,000		
Last instalment of loan of 6,000,000 of 1st September, 1791, - -		1,200,000		
Fourth and Fifth instalment of loan of 2,050,000 of 1st December, 1791, (Antwerp) - - - - - - - - -		820,000		
		4,570,000 =	1,828,000 00	
				3,905,291 61
II. *On account of interest and charges.*				
1. Interest on domestic funded debt, estimated, for 1805, at - - - -			3,224,083 95	
2. Interest on domestic loans, - - - - - - - - -			56,170 12	
3. Interest on foreign debt, viz:				
	Guilders, at forty cents each.			
At Amsterdam, - -	387,000			
Premiums at do, - -	20,000			
At Antwerp, - -	36,900			
	443,900 0 0			
Charges at Amsterdam, -	4,209 4 8			
Charges at Antwerp, -	4,300 0 0			
	8,509 4 8			
	452,409 4 8 =	$180,963 69		
Interest and charges on Louisiana stock, in London and Amsterdam,		678,375 00		
Commissions to agents in America for purchasing bills, - -		3,260 42		
			862,599 11	4,142,853 18
				$8,048,144 79

G.

An estimate of the funds provided, before the 1st *January,* 1806, *for the payment of the principal and interest of the public debt; which, being unexpended on that day, were considered as applicable to payments falling due after the year* 1805.

1. On account of the foreign debt.			
Cash in the hands of commissioners and agents in Europe, December 31, 1804, per preceding statement B, - - - - - - - - - - -			$977,680 41
Remittances to Amsterdam, outstanding on 31st December, 1804, as per do. - -			1,241,051 28
The remittances made during the year 1805, as per preceding statement D, as follows, viz:			
Remittances to Amsterdam and Antwerp, guilders, 3,761,734 10, at 40 cents, - -			1,504,693 80
Ditto to London, - - - - - £132,637 10, at 4*s.* 6*d.* - -			589,500 00
Total to be accounted for, - - -			$4,312,925 49
The amount applied during the year 1805, per preceding estimate F, has been, for			
principal, - - - - - - - -	$1,828,000 00		
Interest and charges, - - - - - -	859,338 69		
		2,687,338 69	
The balance in the hands of commissioners and agents in Europe, or in remittances outstanding, may, therefore, be estimated, on 31st December, 1805, at - - - -			$1,625,586 80
The amount of protested bills outstanding on the same day was as follows, viz:			
Purchased before and in 1805, { A. Brown's bill, - *G.* 60,000 $24,000 } In suit.			
Purchased before and in 1805, { Brown & Hackman's do. 60,000 24,000 } In suit.			
Purchased before and in 1805, { Beal Owings' do. 20,000 8,000 } In suit.			
	56,000		
Of which there was received, in 1805, in part,	18,143		
Remains outstanding, - - - - - -		37,857 00	
			1,663,443 80
2. From which deduct, on account of domestic funded debt,			
For unclaimed dividends demandable at the treasury, and not yet advanced to the bank for payment to the creditors, estimated at - - - - - -			15,669 88
			$1,647,773 92

RECAPITULATION.

The provision applicable to 1806, per the foregoing, - - - - -		$1,647,773 92
Amount applied during the year 1805, per estimate F, - - - - -		8,048,144 79
Repayments in the treasury in 1805, per statement E, for principal, -	$61,903 02	
To which add for the difference between the actual amount of principal recovered on Prager's protested bill, and the amount of that principal as stated in former reports, per note to the said statement E, - - - -	4,800 00	
		66,703 02
		$9,762,621 73
The balance remaining unexpended 31st December, 1804, per preceding statement B, was		$2,316,975 14
Disbursements from the treasury during the year 1805, per preceding statement C, - -		7,328,509 07
Profit in exchange in the year 1805, per preceding statement D, - - - -		117,137 52
		$9,762,621 73

H.

A General Statement of the several stocks transferred to the United States, to the 31st December, 1805, the interest upon which, by the acts of 8th May, 1792, and 3d March, 1795, is appropriated for the redemption of the public debt.

	Old six per cent. stock.	3 per cent. stock.	Deferred 6 per cent. stock.	4½ per cent. stock.	4 per cent. stock.	5 per cent. stock.	5½ pr. ct. stock.	8 per ct. stock.	Amt. of the several species of stock.
Purchased with moneys received on account of the surplus of duties, to the end of the year 1790,	$439,016 12	401,072 90	631,786 86	-	-	- -	-	-	1,471,875 88
Ditto, on account of the loan of $2,000,000,	353,604 95	31,731 94	137,588 66	-	-	- -	-	-	522,925 55
Ditto, out of the interest fund,	115,195 57	79,055 79	118,608 92	-	-	- -	-	-	312,860 28
Amount transferred to the United States, as below,	1,000,385 45	157,985 12	97,943 55	164,000	780,000	5,400,000	1,400	50,900	7,652,614 12
	$1,908,202 09	669,845 75	985,927 99	164,000	780,000	5,400,000	1,400	50,900	9,960,275 83
Particular statement of stock transferred to the United States.									
In payment of lands on Lake Erie, sold to the State of Pennsylvania,	60,449 44	60,718 25	30,224 72	-	-	- -	-	-	151,392 41
In discharge of debts due to foreign officers,	186,988 23	22,438 58	- -	-	-	- -	-	-	209,426 81
In payment of certain balances, which originated prior to the present constitution,	7,220 63	7,187 64	16,936 17	-	-	- -	-	-	31,344 44
In repayment of commutation by sundry military officers,	14,934 22	10,472 40	7,467 09	-	-	- -	-	-	32,873 71
Stock arising from specie paid for services and supplies, furnished prior to 4th March, 1789,	515,460 94	- -	- -	-	-	- -	-	-	515,460 94
Transferred to the trustees for the redemption of the public debt, being the residuary sum unapplied of $660,000 six per cent. stock, remitted to the commissioners of the Dutch loans, the purchase of which stock appears in the printed public accounts for 1795, page 72,	20,000 00	- -	- -	-	-	- -	-	-	20,000 00
In discharge of the registered debt, per act of 12th June, 1798,	86,566 54	- -	- -	-	-	- -	-	-	86,566 54
In discharge of loan office and final settlement certificates, per act of 12th June, 1798,	55,888 98	- -	27,581 84	-	-	- -	-	-	83,470 82
In payment for lands sold under certain acts of Congress, and received in pursuance of the acts of 3d March, 1797, and 2d March, 1799,	52,876 47	57,168 25	15,733 73	-	-	- -	1,400	50,900	178,078 45
For the instalments of foreign debt, reimbursed to 31st December, 1803,	- - -	- -	- -	164,000	780,000	5,400,000	-	-	6,344,000 00
Dollars,	1,000,385 45	157,985 12	97,943 55	164,000	780,000	5,400,000	1,400	50,900	7,652,614 12

Amount as stated to the 31st December, 1804, as per document marked H in the preceding annual statement to the commissioners of the sinking fund,			$7,037,366 42
Transferred to the commissioners of the sinking fund, viz.			
Foreign debts discharged to 31st December, 1803, as per treasury statement No. 16,059,			2,824,000 00
In payment for land, six per cent. stock,	10,666 44		
Three per cent. do.	47,177 36		
Six per cent. deferred,	9,565 61		
Eight per cent.	31,500 00		
		98,909 41	
			$9,960,275 83

TREASURY DEPARTMENT, *Register's Office, January* 31, 1806.

JOSEPH NOURSE, *Register.*

I.

Statement of Moneys arising from Interest on Stock transferred to the United States, being the amount drawn by the Agent to the Trustees for the redemption of the Public Debt, pursuant to the Act of the 8th May, 1792, agreeably to statements made at the Treasury.

June 18, 1805, warrant No.	5,907, per statement No. 16,670, dated July 19th, 1805,	- - -	$333,573 21
" 25, do. do.	5,916, per said statement,	- - - - - -	125,584 61
September 30, 1805, do.	6,256, per statement No. 17,750, dated January 23d, 1806,	- -	125,912 03
December 28, do. do.	6,805, per said statement,	- - - - - -	126,667 56
			$711,737 41

TREASURY DEPARTMENT, *Register's Office, January 31st*, 1806.

JOSEPH NOURSE, *Register.*

K.

Statement of Moneys drawn by the Agent to the Trustees for the redemption of the Public Debt in the year 1805, being on account of moneys received into the Treasury from the Sales of Public Lands, pursuant to the Act of the 3d March, 1795, agreeably to statements made at the Treasury.

May, 22d, 1805, warrant No.	5,658, per statement No. 16,392, dated 19th May, 1805,	- -	$181,265 81
December 23d, 1805, warrant No.	6,782, per statement No. 17,570, dated 23d January, 1806,	-	372,255 82
			$553,521 63

TREASURY DEPARTMENT, *Register's Office, 31st January*, 1806.

JOSEPH NOURSE, *Register.*

9th CONGRESS.] No. 245. [1st SESSION.

FISHING BOUNTY.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 17, 1806.

Mr. CROWNINSHIELD, from the Commitee of Commerce and Manufactures, to whom was referred the petition of John Earle, jun. and Thomas M. Hazard, of Newport, in the State of Rhode Island, made the following report:

The petitioners, in the month of May, 1805, fitted out the sloop Abigail, of the burthen of thirty tons, for a fishing voyage to the straits of Belle Isle, and, as they state, through ignorance of the law in this particular, the vessel sailed under a coasting licence, and not under a fishing licence, as is provided for by the several acts of Congress, relative to the coasting trade and fisheries.

The vessel was seized by the collector of Newport, on her return to Rhode Island, but was released by the order of the Secretary of the Treasury. The collector refuses to pay the bounty allowed to fishing vessels, alleging that the owners neglected to provide their vessel with the usual document to entitle them to the benefit of the law.

The Committee are satisfied that the collector has performed his duty in the particular alluded to. The bounty cannot be paid to vessels sailing with coasting papers, any more than it could be to vessels clearing out for foreign voyages. When the regulations of law are calculated for the security of the revenue, and are not found to operate injuriously to individuals in general, there would seem to be no necessity for an alteration to meet every deviation from the ordinary practice. If the petitioners had stated to the collector, at the time of clearing out their vessel, that they intended to employ her upon a fishing voyage, he could not have refused to grant the fishing licence: and, as they omitted to do this, it would appear that the relief prayed for from Congress ought not to be granted.

The Committee, therefore, recommend that the petitioners have leave to withdraw their petition.

9th CONGRESS.] No. 246. [1st SESSION.

REMISSION OF DUTIES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 26, 1806.

Mr. CROWNINSHIELD, from the Committee of Commerce and Manufactures, having considered the petition of Tristram Hussey, of the Island of Nantucket, in the State of Masachussetts, made the following report:

The petitioner, with Edward Cary, jun. and others, merchants, of Nantucket, were, and still are, the owners of the ship Union. This vessel has been, for some time past, employed in the whaling business, with an American master and crew, regularly documented as a vessel of the United States. In the year 1801, on the passage to the Brazils, and before they arrived at the Cape de Verd Islands, they obtained eight casks of spermaceti oil, and sent the same to New York, in an American vessel. The collector charged seventy-two dollars and fifteen cents duty on the oil, notwithstanding it was the produce of American fisheries. Upon a second voyage in the same ship, in the following year, they procured twenty-seven casks of oil, from whales taken on the passage, prior to passing the

Cape de Verd Islands, and shipped the same also, in an American bottom, to New York, where the collector again demanded a duty on its importation, and they were obliged to pay a further sum of three hundred and twenty-three dollars and twenty-five cents for the duties. In both instances, the oil was not landed at any foreign port. It was actually taken from the ship Union, and put on board American vessels; and the proof exhibited to the Committee is incontestible that it was the produce of the American whale fishery. The collector of New York might, with equal propriety, have charged a duty on the whole cargo of oil, imported in the Union, had she entered at that port, as in the two cases under consideration. It appears that American oil cannot be subject to any duty whatever. There is no law known to the Committtee that seems to authorize a similar charge. No duty can be collected on articles of the growth, produce, or manufacture, of the United States; and, wherever any American articles have been returned from foreign countries, the duty is believed to have been invariably remitted, or, rather, none has ever been demanded. Cod fish, taken by American fishermen, in American vessels, are not chargeable with duty, whether imported in the vessel in which they were caught, or on any other American bottom; surely, then, oil, of the American fisheries, must be entitled to a similar exemption from duty. The Committee are of opinion that Congress ought to relieve the petitioners from the payment of the duty charged to them, without the authority of law to warrant it; and they beg leave to submit the following resolution:

Resolved, That the prayer of the petitioner is reasonable, and ought to be granted.

9th CONGRESS.] No. 247. [1st SESSION.

PROTECTING DUTIES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, MARCH 4, 1806.

Mr. CROWNINSHIELD, from the Committee of Commerce and Manufactures, to whom was referred the petition of the Dutchess County Slate Company, in the State of New York, made the following report:

The petitioners represent that, for four years past, they have been engaged in working and manufacturing slate in the county of Dutchess, in the State of New York, and are proprietors of quarries containing an inexaustible quantity, and of a quality superior to any heretofore discovered in this country. They have already advanced upwards of one hundred and twenty thousand dollars, as a capital stock, for carrying on the business, and employ a great number of workmen and laborers. The petitioners state that slate is now getting into general use, in most parts of the United States, and they seem to be of opinion that the interests of our citizens, and the credit of our country, require that we should no longer be under the necessity of importing it from Europe. With a view, therefore, of checking the importation of foreign slate, and as an encouragement to our own, they solicit that additional duties may be imposed on all slate imported from Europe. They recommend that a specific duty should be imposed, in preference to an ad valorem duty, on account of the exceedingly low price at which the slate is procured from the quarries in Wales.

The committee find that the House decided on a similar application from the New York and Dutchess County Slate Company, at the last session of Congress. The report was unfavorable to the petitioners, and the House confirmed the decision of the committee, and refused to impose any additional duty upon imported slate. It does not appear that any new arguments have been urged, in the present petition, to induce the committee to change their former opinion on this subject. The petitioners confess that the price of foreign slate is now reduced as low as that of American, but they complain that the importation of the former is continued. And can the petitioners reasonably expect that such extravagant high duties should be imposed on the importation of foreign slate as will amount to a prohibition of the article? The committee hope the petitioners have formed no such expectations. In the United States, no monopolies exist, and none ought ever to be permitted to exist. If a duty, amounting to a prohibition, is laid on the foreign slate, the American slate will be enhanced in price, just so much as the difference may be between the old and the new duty; indeed, it is fair to presume, the price would go beyond that difference; having the whole market to themselves, it might be in the power of the manufacturers of slate, in this country, to augment the cost of that article to the purchaser beyond all reasonable bounds.

Imported slate is now charged with a duty of seventeen and a half per cent. ad volorem. In the opinion of the committee, no sufficient reason exists to recommend any addition to this duty. The interests of other persons than those who would be immediately benefitted by the augmentation of the price, are to be consulted in deciding on the merits of this question. The purchaser or consumer must ultimately pay the whole duty; he ought not to be prevented from buying foreign slate, if he prefers it to that of his own country. If the duty is raised considerably, the American manufacturer would have the entire command of the market, and would charge his own prices; competition would cease; the seller would be enriched, at the expense of the buyer, and, having secured a monopoly to one class of manufacturers, others might expect similar favors. Such a policy cannot be approved in this country. However, notwithstanding the expression of these opinions, if the existing duty was not deemed to be sufficiently high to afford an advantage to the American slate, (the charges on the importation of foreign slate being at the same time considered as adding greatly to the price) the committee would probably have been induced to propose some addition, though not to the extent prayed for by the petitioners.

If Congress intended to raise the duties generally, on articles imported from foreign countries, either with a view to new revenue, or as a further encouragement to domestic manufactures, the committee have no reason to suppose that slate would be omitted. As the committee are convinced that the manufacturers of slate are sufficiently protected already, and being perfectly satisfied that the increased or prohibitory duty on foreign slate would only enhance the price of the article, to their exclusive benefit, but to the manifest injury of the consumer, the following resolution is respectfully submitted:

Resolved, That the Dutchess County Slate Company of New York be permitted to withdraw their petition.

9th Congress.] No. 248. [1st Session.

REMISSION OF DUTIES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, MARCH 11, 1806.

Mr. John Cotton Smith, from the Committee of Claims, to whom was referred the petition of Peter A. Guestier, agent of the former owners of the French ship Blaireau and her cargo, made the following report:

It is stated by the petitioner, that the French ship called the Blaireau, owned by a mercantile house in Bordeaux, set sail from St. Pierres, in the island of Martinique, some time in March, 1803, bound on a voyage to Bordeaux, having on board a valuable cargo, consisting principally of coffee and sugar, and consigned to different persons at the port last mentioned. That about the 30th March, in the same year, while the ship was in the prosecution of her voyage, she was met in the night, and run foul of, by a large Spanish ship of war, called the St. Julien; in consequence of which accident, so much injury was sustained by the Blaireau, that the captain and crew, after due consultation, abandoned her, and took refuge on board the Spanish ship, which continued her voyage to Spain, where they were all landed. That, on the day following the disaster, an English ship, called the *Firm*, commanded by William Mason, bound on a voyage from London to Baltimore, met with the Blaireau, thus abandoned by her captain and crew, and, after examining her situation, and perceiving there was a possibility that the injury might be so far repaired as to enable her to be brought into port, the captain put on board a part of his crew; who, on making the requisite repairs, with great labor, and at the imminent risk of their lives, succeeded in conducting her in safety to Baltimore, where she arrived the beginning of May following. That, shortly after the arrival of the Blaireau, a libel was filed in the district court of Maryland, by Captain Mason and crew, for salvage; that, by a decree of the court, salvage was allowed, and for that purpose a sale of the ship and cargo was ordered; and finally, that the marshal, under whose direction the sale took place, was compelled, by the collector of the port of Baltimore, to pay, out of the proceds thereof, the sum of $12,112 58, being the amount of duties alleged to be due to the United States. To obtain the restitution of this sum, under the idea that the duties could not lawfully be collected, is the object of the present application.

The petitioner founds his title to relief upon an opinion pronounced by the district judge of Maryland, when deciding the following case. That part of the Blaireau's cargo, which Captain Mason placed on board the Firm, he omitted to report to the collector of Baltimore. The district attorney, apprehending this omission to be a violation of the collection law, instituted a suit against the captain, for the penalty of $1,000, imposed by the statute. On trial of the cause, it appears a verdict was taken for the plaintiffs, subject to the opinion of the court upon a point saved by the counsel. Judgment was rendered in the following terms: "Mature consideration having been given to this case, it is the opinion of the court that the goods, wares, and merchandises, aforesaid, *are not chargeable with the payment of any duties to the United States*, and therefore, that the above action cannot be sustained. Judgment for the defendant on the point saved."

It may be safely affirmed, that the opinion of the learned judge was somewhat broader than the case submitted to his consideration. There might be, and there doubtless were, sufficient reasons to excuse the defendant from the penalty of the statute, independently of the question, whether the cargo was chargeable with the payment of duties. The decision, so far as it regards this point, must be deemed extra judicial, and it remains only to inquire whether, from a sound construction of the statute, duties were chargeable in the present case. The words of the act relative to this subject are, "that, upon all goods, wares, and merchandise, which shall be *brought into* the United States, from any foreign port or *place*, there shall be levied," &c. It is difficult to conceive of language more explicit, more unequivocal. The word "*imported*" is not here used, and apparently for the purpose of avoiding any expression to which technical narrowness might be applied. The word "*place*" is introduced, manifestly with the same view; and the plain sense of the passage is, *duties shall be paid on goods, &c. brought into the United States, from any point without their limits or jurisdiction.* A phraseology so simple, so perfectly free from ambiguity, might fairly be presumed to set criticism itself at defiance. The United States have unquestionably a *legal* right to the duties in this case; and who will say their claim is not *equitable*, also, when it is considered that, by the sale of the cargo, the amount of the duties has been identified with the price?

It is perhaps worthy of consideration, whether the *collection law* may not require some farther provisions applicable to this subject. But such an inquiry is not within the province of your committee, nor is it at all necessary, in determining the question submitted to their examination. The cargo, in this case, could not have been disposed of without the intervention of the district court, nor could the sale have been effected but through the instrumentality of the officers of the Government; under these circumstances, their negligence would have been highly culpable if the duties had not been retained.

Your committee are of opinion the prayer of the petition ought not to be granted.

9th Congress.] No. 249. [1st Session.

PAYMENTS MADE TO AMERICAN CITIZENS UNDER THE CONVENTION WITH FRANCE, OF THE 30th APRIL, 1803.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, MARCH 22, AND APRIL 3, 1806.

Treasury Department, *March 20th*, 1806.

Sir:

In obedience to the resolution of the House of Representatives of the 13th instant, I have the honor to transmit a list of all the bills drawn by the minister of the United States at Paris, on the treasury of the United States, for claims embraced by the convention with the French republic, of April 30th, 1803, which have been presented at the treasury, previous to the 14th day of March, 1806, and amounting to 13,450,608 francs and 7 centimes.

In addition to that list, it appears by a list forwarded by Mr. Armstrong, on the 3d of July, 1805, that bills to the amount of 633,186 francs and 19 centimes, had been drawn by him, on, or before that day, which have not yet been presented at the treasury.

Letters of advice have also been received at the treasury, for bills, amounting to 117,432 francs and 25 centimes, drawn subsequent to the 3d of July, 1805, which bills have not yet been presented at the treasury.

So far as can be judged by the numbers annexed to the bills, it would seem that one hundred and twenty-nine bills, drawn between the 5th day of August and 25th day of November, 1805, have not yet been presented for payment; but, for what sums, or in whose names drawn, is not known.

In every other case, the names of the persons in whose favor bills have been drawn, prior to the 25th day of November, 1805, appear in the enclosed lists; but there are not many in which the nature of the claims can be distinguished on the face of the bills, and the collateral information received by this Department, on that subject, could only assist in making a partial and conjectural estimate, and not an official statement.

A list of forty-four Bordeaux embargo cases, for which Mr. Armstrong has advised that no bills will be drawn, and amounting to 702,998 francs and 97 centimes, having already been transmitted, on the 28th ultimo, to the Committee of Ways and Means, has not been included in the annexed lists.

I have the honor to be, very respectfully, sir, your obedient servant,

ALBERT GALLATIN.

The Honorable the Speaker *of the House of Representatives.*

List of Bills drawn by the Minister Plenipotentiary of the United States at Paris, on the Treasury of the United States, for claims embraced by the Convention with the French republic, of April 30, 1803, which have been presented at the Treasury previous to the 14th day of March, 1806.

DATE OF BILLS.	NO. OF BILLS.	IN WHOSE FAVOR DRAWN.	AMOUNT. Francs. Centim.
May 3, 1805.	1	Peter William Livingston,	76,808 40
" " "	2	Do.	30,000
" " "	3	John Townsend,	85,101 95
" " "	4	Do. transferree of Henry Sadler,	7,136 43
" " "	5	Do. do.	7,136 43
" " "	6	Do. do.	2,970
" " "	7	Do. do.	35,682 25
" " "	8	Do. do.	660,718 29
" 4 "	9	John Townsend,	9,726 88
" 3, "	10	Peter Torris,	25,000
" " "	11	Do.	24,000
" " "	12	Do.	12,000
" " "	13	Do.	17,000
" " "	14	Do.	50,000
August 3 "	15	Do.	56,000
" " "	15	Do.	42,112
" " "	15	Do.	25,888
" " "	15	Do.	18,000
May 6, "	16	Do.	10,000
" 4, "	18	Do.	21,000
" 23, "	19	Do.	192,000
" " "	21	Henry Jackson,	8,000
" " "	22	Do.	8,000
" 6, "	23	John Sinclair,	5,074 20
" " "	24	Do.	10,000
" " "	25	Do.	35,000
" " "	26	Do.	13,383 76
" " "	27	George Lynham,	45,000
" " "	28	Do.	42,000
" " "	29	Do.	6,037 18
" 23, "	30	Paul Bentalou,	170,378 58
" " "	31	Henry Jackson,	8,000
" " "	32	Do.	6,918 93
" " "	37	Francois Robert,	7,191 02
" " "	38	Do.	2,000
" " "	39	Do.	9,000
" " "	40	Do.	9,000
" " "	41	Do.	9,008 73
" " "	42	John Greenleaf,	2,200
" " "	43	Do.	2,200
" " "	44	Do.	2,200
" " "	45	Do.	2,565 89
" " "	46	Vidal & Co.	18,900
" " "	47	Do.	18,900
" " "	48	Do.	18,900
" " "	49	Do.	19,293 91
" 29, "	50	Baguenault, & Co.	8,600
" " "	51	Do.	8,700
" " "	52	Do.	8,800
" " "	53	Do.	8,336 70
" " "	54	Le Ray de Chaumont,	27,000
" " "	55	Do.	27,000
" " "	56	Do.	27,000
" " "	57	Do.	27,054 73
" " "	58	Stephen Dutilh,	3,951 69
" " "	59	John Blagge,	66,000
" " "	60	Do.	64,000
" " "	61	Do.	130,000
" " "	62	Do.	130,000
" " "	63	Do.	133,480 43
" " "	64	Smith and Ridgway,	34,730 04
" " "	65	Do.	20,000
" " "	66	Do.	51,000
" " "	67	Do.	51,000
" " "	68	Do.	51,000
" " "	73	Fenwick Mason & Co.	25,000
" " "	74	Do.	25,000
" " "	75	Do.	24,000
" " "	76	Do.	25,987 11
" " "	77	Murray and Mumford,	4,000
" " "	78	Do.	4,000
" " "	79	Do.	5,431 75
" " "	80	Do.	4,000
" " "	81	Holmes and Chequier,	19,000
" " "	82	Do.	19,000
" " "	83	Do.	19,000
" " "	84	Do.	19,453 81
" " "	85	Barthelemy Cabarrus,	4,000
" " "	86	Do.	4,517 29

List—Continued.

DATE OF BILLS.	NO. OF BILLS.	IN WHOSE FAVOR DRAWN.	AMOUNT. Francs. Centim.
May 29, 1805,	87	James C. Mountflorence, transferree of Daniel Hedges,	4,589 28
" " "	88	Do.	4,000
" " "	89	Felix Helies, transferree of Charles Rigault,	4,000
" " "	90	Do. do.	3.467 68
" " "	91	Do. do.	3,000
" " "	92	Do. do.	3,000
" 30, "	93	James C. Mountflorence, transferree of Anthony Butler,	1,351 40
" " "	94	Do.	1,304
" " "	95	Peter Gilman,	12,500
" " "	96	Do.	12,600
" " "	97	Do.	25,000
" " "	98	Do.	25,000
" " "	99	Peter Gilman,	25,218 78
" " "	100	Joseph White and Robert Stone,	5,000
" " "	101	Do. do.	5,000
" " "	102	Do. do.	4,615 95
" " "	103	Christian Mayer, representing Valck and Co.	7,500
" " "	104	Do. do.	7,500
" " "	105	Do. do.	7,500
" " "	106	Do. do.	7,673 42
" " "	109	Joseph White and Robert Stone,	5,000
" " "	110	Joseph White and William Kimball,	2,725 50
" " "	111	Bruneau,	2,203 52
" " "	112	Louis Honoré Guerlain,	24,000
" " "	113	Do.	24,000
" " "	114	Do.	24,000
" " "	115	Do.	21,541 47
" " "	116	Lorin,	44,000
" " "	117	Do.	44,000
" " "	118	Do.	44,000
" " "	119	Do.	43,972 50
" " "	120	Joshua Orne, representing Wm. R. Lee, Jos. Wilson, and Jos. Sewall,	30,000
" " "	121	Do. do. do. do.	30,000
" " "	122	Do. do. do. do.	32,749 38
" " "	123	Do. do. do. do.	16,769 50
" " "	124	Do. do. do. do.	16,769 50
" " "	126	James Swan,	13,391 72
" " "	127	Do.	12,000
" " "	128	Do.	11,000
" " "	129	Do.	11,000
" " "	130	David Tilden,	27,000
June 4, "	131	Do.	28,000
" " "	132	Do.	26,000
" " "	133	Do.	26,159 52
" " "	134	Joshua Orne, representing Samuel Smith,	12,000
" " "	135	Do. do. do.	12,000
" " "	137	Do. do. do.	13,766 40
" " "	138	Moses Myers,	54,000
" " "	139	Do. do do.	54,000
" " "	140	Do. do. do.	54,000
" " "	141	Do. do. do.	57,818 54
" " "	142	John Marrast,	14,000
" " "	143	Do.	15,000
" " "	144	Do.	15,000
" " "	145	Do.	14,367 19
" " "	146	Jacob Shoemaker,	16,000
" " "	147	Do.	16,000
" " "	148	Do.	16,000
" " "	149	Do.	17,988 07
" " "	150	Paul R. Randal,	13,000
" " "	151	Do.	12,000
" " "	152	Do.	14,000
" " "	153	Do.	12,004 68
" " "	154	Ann Burrows and Jos. Vansise, administrators of the late John Burrows,	10,000
" " "	155	Do. do. do. do.	4,271 71
" " "	156	Dennis Lamy,	7,000
" " "	157	Do.	7,000
" " "	159	Do.	7,085 10
" " "	160	Do. transferree of WilliamMcCreery,	2,830 58
" " "	161	William Duncan,	9,341 01
" " "	162	Do.	9,000
" " "	163	Do.	9,000
" " "	164	Do.	9,000
" " "	165	John Endicott,	6,929 10
" " "	166	Nicholas Broughton, William R. Lee, and William Lee,	10,912 58
" " "	167	John Plankinhorn,	10,630 03
" " "	168	Do.	10,000
" " "	169	Do.	12,000
" " "	170	Do.	11,000
" " "	171	Samuel Derby,	5,388 89
" " "	172	Do.	12,000
" " "		John Johnson,	878 59

LIST—Continued.

DATE OF BILLS.	NO OF BILLS.	IN WHOSE FAVOR DRAWN.	AMOUNT. Francs.	Centim.
June 4, 1805,	174	James Gambler,	14,394	20
" " "	175	Robert Mickle,	6,495	93
" " "	176	Do.	13,000	
" " "	177	Mary Motley, administratrix of Alexander Motley,	2,762	64
" " "	178	Fenwick Macon & Co.	5,925	
" " "	179	Anthony Laussat,	1,869	25
" 8, "	180	Stephen Girard,	9,915	74
" " "	181	Do.	11,706	28
" " "	182	Do.	10,276	48
" " "	183	Michael O'Mealy, transferree of John Holmes,	11,578	20
" " "	184	Do. do. do.	10,000	
" " "	185	Do. do. do.	10,000	
" " "	186	Do. do. do.	10,000	
" " "	187	Samuel Watt,	8,558	67
" " "	189	Thomas Ogier, transferree of Thomas Wallace,	6,225	33
" " "	190	Do. do. do.	5,000	
" " "	191	Do. do. do.	5,000	
" " "	192	Do. do. do.	5,000	
" 4, "	193	Richard H. Wilcocks, executor of John Wilcocks,	5,202	93
" " "	194	Do. do. do.	5,000	
" " "	195	Do. do. do.	5,000	
" " "	196	Do. do. do.	5,000	
" 8, "	197	Samuel Aborn and James Rhodes,	6,136	33
" " "	198	Watson and Paul,	11,636	95
" " "	199	Samuel Topliff and Ebenezer Gay,	8,695	54
" " "	200	Pratt and Kintzing,	11,377	98
" " "	201	John Dunlap and Thomas Irving,	19,000	
" " "	202	Do. do.	19,000	
" " "	203	Do. do.	19,000	
" " "	204	Do. do.	15,830	74
" " "	205	Do. do.	5,400	
" " "	206	Tunno and Cox, and Miller and Robertson,	6,423	
" " "	208	Jacob Shoemaker,	18,714	55
" " "	209	Do.	20,000	
" " "	210	Do.	20,361	27
" " "	211	Do. transferree of Andrew Summers, jun.	14,269	30
" " "	212	Do. do.	14,000	
" " "	213	Do. do.	13,000	
" " "	214	Do. do.	13,000	
" " "	215	Henry Pratt, for himself, and as administrator of Fred. W. Sterman, Wm. Decker & Co., Harper & Snowden, and James King,	41,000	
" " "	216	Do. do.	41,000	
" " "	217	Do. do.	41,000	
" " "	218	Do. do.	43,870	45
" " "	219	James Ash, for himself, and as administrator of James Craig, Robeson and Paul, Ann Carhart, administratrix of William Carhart, and Jos. Higbee, transferree of P. Hunt,	35,000	
" " "	220	Do. do.	35,000	
" " "	221	Do. do.	35,000	
" " "	222	Do. do.	37,377	80
" " "	223	William Glover, and John Tittermary and Sons,	7,909	04
" " "	224	Do. do.	7,000	
" " "	225	Do. do.	8,000	
" " "	226	Do. do.	8,100	
" " "	227	James Robinson, administrator of Timothy Gay,	7,000	
" " "	228	Do. do. do.	7,000	
" " "	229	Do. do. do.	8,000	
" " "	230	James Robinson, administrator of Timothy Gay,	8,504	08
" " "	231	Daniel Jackson, Charles Jackson, William Sturtivant, and Lucy Marcy, administratrix of Stephen Marcy,	4,958	19
" " "	232	Do.	13,000	
" " "	233	Ebenezer Parsons,	12,109	92
" " "	234	William Patterson,	5,823	64
" " "	235	Do.	6,075	15
" " "	236	Stephen Higginson and William Parsons,	23,000	
" " "	237	Do. Do.	22,000	00
" " "	238	Do. Do.	22,000	00
" " "	239	Do. Do.	22,914	35
" " "	240	Do. Do.	12,000	
" " "	241	Do. Do.	12,000	
" " "	242	Do. Do.	12,000	
" " "	243	Do. Do.	12,117	73
" " "	244	Abner Wood,	5,380	20
" " "	245	Do.	12,000	
" 13, "	246	Deborah Stewart, executrix of General Walter Stewart,	6,736	77
" " "	247	Do. Do.	5,000	
" " "	248	Do. Do.	5,000	
" " "	249	Do. Do.	5,000	
" " "	250	Ephraim Kendall and Jonathan Ingersoll, administrator of Philip Hammond, jun.	6,064	87
" " "	251	Benjamin Wilson,	8,518	58
" " "	251	William Betts,	5,609	80

LIST—Continued.

DATE OF BILLS.	NO. OF BILLS.	IN WHOSE FAVOR DRAWN.	AMOUNT. Francs.	Centim.
June 13, 1805.	252	William Betts,	6,000	
" " "	253	Do.	6,000	
" " "	254	Do.	6,000	
" " "	255	David Spear,	9,388	87
" " "	256	William Prestman and Abraham M'Causland,	19,917	04
" " "	257	Do. Do.	19,000	
" " "	258	Do. Do.	19,000	
" " "	259	Do. Do.	20,500	
" " "	260	Nathaniel West,	5,472	59
" " "	261	Robert Patton, transferree of Joshua Barney,	13,589	04
" " "	262	Do. do. Do.	13,000	
" " "	263	Do. do. Do.	12,000	
" " "	264	Do. do. Do.	12,000	
" " "	265	Richard Salter and James Sheafe,	19,908	88
" " "	266	Do. Do.	19,000	
" " "	267	Do. Do.	19,000	
" " "	268	Do. Do.	19,000	
" " "	269	John Carrere and William Wyse,	9,698	08
" 8, "	270	Joshua Orne, representing Joseph Howard,	26,000	
" " "	271	Do. do. Do.	26,000	
" " "	272	Do. do. Do.	26,000	
" " "	274	Do. do. Do.	36,368	92
" 13, "	275	John Carrere and William Wyse,	9,000	
" " "	276	Do. Do.	9,000	
" " "	277	Do. Do.	9,000	
" " "	278	George Frost Blunt,	10,744	60
" " "	279	Jonathan Titcomb,	21,000	
" " "	280	Do.	21,000	
" " "	281	Do.	21,000	
" " "	282	Do.	20,932	38
" " "	283	Henry Hodge,	7,000	
" " "	284	Do.	8,000	
" " "	285	Do.	7,000	
" " "	286	Do.	7,174	62
" " "	287	John Leamy,	16,446	30
" " "	288	Do.	15,000	
" " "	289	Do.	15,000	
" " "	290	Do.	15,000	
" " "	291	John Peters,	2,637	77
" " "	292	Petit and Bayard,	58,728	10
" " "	293	Do.	56,000	
" " "	294	Do.	55,000	
" " "	295	Do.	57,853	68
" " "	296	George Dunham,	3,338	15
" " "	297	Ludwig Dupasquier,	19,000	
" " "	298	William Bell, Joseph Bell, and Joseph Watson,	5,447	55
" " "	299	Ludwig Dupasquier,	19,000	
" " "	300	Do.	19,000	
" " "	301	Do.	18,549	98
" " "	302	Baguenault and Co. transferrees of James Swan,	8,000	
" " "	303	Do. do. Do.	8,000	
" " "	304	Do. do. Do.	8,000	
" " "	305	Do. do. Do.	9,290	60
" 19, "	306	Michael O'Mealy, transferree of James Swan,	51,000	
" " "	307	Do. do. Do.	51,000	
" " "	308	Do. do. Do.	51,000	
" " "	309	Do. do. Do.	54,774	40
" " "	310	Perregaux and Co.	8,000	
" " "	311	Do.	8,000	
" " "	312	Do.	8,000	
" " "	313	Do.	8,644	29
" " "	315	Luke Callaghan, transferree of William Thaller,	7,798	10
" " "	316	Chaubry de la Roche, transferree of Judas Hayes,	7,000	
" " "	317	Do. do. Do.	7,000	
" " "	318	Do. do. Do.	7,000	
" " "	319	Do. do. Do.	6,714	69
" " "	320	Michael O'Mealy, transferree of James Swan,	40,000	
" " "	321	Do. do. Do.	40,000	
" " "	322	Do. do. Do.	40,000	
" " "	323	Do. do. Do.	41,691	33
" " "	324	Edward Staples, for himself, and as administrator of Thomas Adams,	8,000	
" " "	325	Do. Do.	9,000	
" " "	326	Do. Do.	8,000	
" " "	327	Do. Do.	9,633	75
" " "	328	J. Audenet & Co. and Wilhem and Jan Willink,	75,000	
" " "	329	Do. Do.	75,000	
" " "	330	Do. Do.	75,000	
" " "	331	Do. Do.	85,050	
" " "	332	Michael O'Mealy, transferree of John Holmes,	10,000	
" " "	333	Do. do. Do.	10,000	
" " "	334	Do. do. Do.	10,000	

LIST—Continued.

DATE OF BILLS.	NO. OF BILLS.	IN WHOSE FAVOR DRAWN.	AMOUNT. Francs.	Centim.
June 19, 1805,	335	Michael O'Mealy, transferree of John Holmes,	11,295	10
" " "	336	Elias John Rowe, administrator of John Low, and Hannah Davis, administratrix of Estiphalet Davis,	5,000	
" " "	337	Do.	6,000	
" " "	338	Do.	5,000	
" " "	339	Do.	6,028	72
" " "	340	John Marsden Pintard,	11,893	80
" 27, "	341	Joseph Russel, Jun.	9,000	
" " "	342	Do.	9,000	
" " "	343	Do.	9,000	
" " "	344	Do.	8,764	79
" " "	349	Patrick Hogan,	8,745	74
" " "	350	Wheaton and Tisdale,	5,846	10
" " "	351	Do. Do.	12,000	
" " "	352	Do. Do.	5,295	23
" " "	353	Do. Do.	12,000	
" " "	352	Samuel and John Smith,	12,461	77
" 21, "	360	Henry Lawrence Waddell,	150,000	
" " "	361	Do.	150,000	
" " "	362	Do.	150,000	
" " "	363	Do.	65,000	
" " "	364	Do.	10,000	
" " "	364	Do.	10,000	
" " "	364	Do.	13,000	
" " "	365	Do	20,000	
" " "	365	Do.	10,000	
" " "	366	Do.	10,000	
" " "	367	Do.	8,000	
" " "	368	Do.	5,142	95
" " "	375	Joseph Russel,	3,062	
" " "	376	Do.	12,000	
" " "	377	Do.	15,000	
" " "	378	Do.	15,000	
" " "	379	Nathaniel Fellows,	11,000	
" " "	380	Do.	12,000	
" " "	381	Do.	12,000	
" " "	382	Do.	11,570	17
" " "	383	Fenwick Mason & Co.	7,910	03
" " "	384	Governeur and Kemble,	22,000	
" " "	385	Do.	22,000	
" " "	386	Do.	22,000	
" " "	387	Do.	21,744	27
" " "	388	Joseph White and Andrew Dunlap,	6,531	48
" " "	389	Anthony Butler,	7,726	50
" " "	394	Titus Wells,	2,467	92
" " "	395	James Swan,	5,650	75
" " "	396	Do.	10,000	
" " "	397	Samuel Hatch,	9,247	45
" " "	398	James Swan, transferree of John C. Jones,	18,000	
" " "	399	Do. do. do.	18,000	
" " "	400	Do. do. do.	18,000	
" " "	401	Do. do. do.	18,304	80
" " "	402	Lawrence Vial,	13,790	89
" " "	404	James Swan,	42,000	
" " "	405	Do.	108,000	
" " "	406	Do.	24,722	
" " "	407	Do.	109,000	
" " "	409	Joseph Russell,	16,191	33
" 27, "	412	Joseph Young, Jr.	8,420	33
" " "	413	Samuel Lewis,	7,000	
" " "	414	Do.	7,000	
" " "	415	Do.	6,000	
" " "	416	Do.	6,833	
" " "	417	Gross Davillier & Co.	5,662	83
" " "	429	Joseph Fenwick,	16,422	58
" " "	420	Do.	16,000	
" " "	421	Do.	12,900	52
" " "	422	Do.	16,000	
" 19, "	423	James Swan,	50,000	
" " "	424	Do.	45,000	
" " "	425	Do.	30,000	
" " "	426	Do.	61,000	
" " "	427	Do.	59,000	
" " "	428	Do.	51,000	
" " "	429	Do.	57,000	
" " "	430	Do.	20,241	05
" 27, "	431	James Barry,	80,000	
" " "	432	Do.	70,000	
" " "	433	Do.	80,000	
" " "	434	Do.	50,000	
" " "	435	Do.	20,000	
" " "	436	Joshua Barney,	30,000	
" " "	437	Do.	30,000	

LIST—Continued.

DATE OF BILLS.	NO. OF BILLS.	IN WHOSE FAVOR DRAWN.	AMOUNT. Francs. Centim.
June 27, 1805,	438	Joshua Barney,	80,000
" " "	439	Do.	40,000
" " "	440	Do.	80,000
" " "	441	Do.	40,000
" " "	442	Benton and Hall,	36,000
" " "	443	Do.	25,000
" " "	444	Do.	36,000
" " "	445	Do.	37,331 61
July 30, "	446	Margaret Dorothy Schutt, widow and executrix of Caspard Christian Schutt,	38,500
" " "	447	Do. do. do. do. do.	38,500
" " "	448	Do. do. do. do. do.	38,500
" " "	449	Do. do. do. do. do.	38,864
" " "	450	Jacob Shoemaker, transferree of Britton and Massey, and Andrew Summers, Jr.	5,500
" " "	451	Do. do. do. do. do.	5,500
" " "	452	Do. do. do. do. do.	5,500
" " "	453	Do. do. do. do. do.	5,581 10
" " "	454	Edward Carrol,	18,623 08
" " "	455	Do.	20,000
" " "	456	Do.	20,000
" " "	457	Do.	20,000
" " "	458	Israel Thorndike,	13,842
" " "	459	Do.	14,000
" " "	460	Do.	14,000
" " "	461	Do.	14,000
" " "	458	Benjamin and Samuel Lovett,	10,226
" " "	459	Do.	11,000
" " "	460	Do.	11,000
" " "	461	Do.	11,000
" " "	462	John Buffington, Joseph Sprauge, and Joseph Sprauge, Jr.	54,394 02
" " "	463	Do. do. do.	55,000
" " "	464	Do. do. do.	55,000
" " "	465	Do. do. do.	55,000
August 4, "	466	Fielder Dorset, captain of the Patuxent Planter,	4,563 99
" " "	467	William Springer, captain of the ship Hannah,	3,079 36
" 3, "	468	Moses Brown,	5,963 92
" " "	469	Amasa Davis, and Stephen Rawson surviving partner of the house of Rawson and Davenport,	4,846 18
" " "	470	Do. do. do. do. do.	4,500
" " "	471	Do. do. do. do. do.	4,500
" " "	472	Do. do. do. do. do.	4,500
" 4, "	473	William Thompson, surviving partner of the house of Thompson & Co.	18,798 09
" " "	474	Do. do. do. do. do.	19,000
" " "	475	Do. do. do. do. do.	19,000
" " "	476	Do. do. do. do. do.	19,000
" " "	477	Thomas Payne,	6,622
" " "	478	Do.	7,000
" " "	479	Do.	7,000
" " "	480	Do.	7,000
" " "	481	David Thompson, supercargo of the Oneida,	74,777 60
" " "	482	Do. do. do.	75,000
" " "	483	Do. do. do.	75,000
" " "	484	Do. do. do.	75,000
" " "	485	Thomas Cutts, Jr. captain of the Minerva,	3,402 69
" " "	486	Do. do. do.	4,000
" " "	487	Do. do. do.	4,000
" " "	488	Do. do. do.	4,000
" " "	489	Paul Siemen,	6,491 07
" " "	490	Do.	5,000
" " "	491	Do.	5,000
" " "	492	Do.	5,000
" 5, "	493	Do.	4,742
July 30, "	494	Siettee la Rousselliere,	6,612 53
" " "	495	Stephen Girard,	3,400 40
" " "	496	Do.	3,500
" " "	497	Do.	3,500
" " "	498	Do.	3,500
" " "	499	Paul Bentalou, transferree of James Monroe,	3,878 90
" " "	500	Do do do	3,700
" " "	501	Do do do	3,700
" " "	502	Do do do	3,700
" " "	503	Jeffrey and Russell,	4,048 75
" " "	504	Do	3,505 63
" " "	505	Stewart and Plunket,	12,752 27
" " "	506	Do	13,000
" " "	507	Do	13,000
" " "	508	Do	13,000
" " "	509	Edward Hall,	3,232 29
" " "	510	Do	4,000
" " "	511	Do	4,000
" " "	512	Do	4,000
" " "	513	Denton and Hall,	4,147 32
" " "	514	John Pettingel and Leonard Smith,	4,552 50

LIST—Continued.

DATE OF BILLS.	NO. OF BILLS.	IN WHOSE FAVOR DRAWN.	AMOUNT. Francs. Centim.
July 30, 1805,	515	John Pettingel and Leonard Smith,	5,000
" " "	516	Do do	5,000
" " "	517	Do do	5,000
August 5, "	518	Benjamin Beale, transferree of Zebedee Ferry,	3,280 73
" " "	519	James Hemphill, late supercargo of the ship Sally,	63,000
" " "	520	Do	63,000
" " "	521	Do	63,000
" " "	522	Do	64,849 33
" " "	523	John Steinmetz and John Brinton, executors of the estate of the late John Steinmetz,	9,006 25
" " "	524	Do do do	10,000
" " "	525	Do do do	10,000
" " "	526	Do do do	10,000
" " "	527	Alexr. Black, late master of the brig Samuel, of Providence,	8,126 90
" " "	529	Thomas Arnold and the widow of Patience Arnold, adm'rs of the estate of Welcome Arnold and Gibbs and Channing,	9,000
" " "	530	Do do do	9,000
" " "	531	Do do do	10,244 14
" 16, "	533	Solomon Cook, late master of the schooner Sea Flower,	8,000
" " "	534	Do do	8,000
" " "	535	Do do	9,143 47
Sept. 2, "	536	James Swan,	14,500
" " "	537	Do	12,750
" " "	538	Do	16,250
" " "	539	Do	14,726
" " "	548	Otis and Mackay,	8,500
" " "	549	Do	8,500
" " "	550	Do	8,500
" " "	551	Do	9,323 21
" " "	552	Delessert & Co., transferees of Seaton and Maitland,	8,267 18
" " "	553	Do do do	8,500
" " "	554	Do do do	8,500
" " "	555	Do do do	8,500
Aug. 16, "	556	George Ellis, surviving partner of the house of G. & Ths. Ellis,	3,000
" " "	557	Do do do	3,000
" " "	558	Do do do	3,000
" " "	559	Do do do	3,321 04
Sept. 2, "	560	Clement and Taylor, (for the Phœbe, Smith)	10,500
" " "	561	Do do	10,500
" " "	562	Do do	10,500
" " "	563	Do do	11,085 80
" " "	564	Do (for the Nancy, Davidson,)	3,000
" " "	565	Do do	3,000
" " "	566	Do do	3,000
" " "	567	Do do	2,798 70
" 3, "	569	James Brian, for account of Isaac Hendrickson, John Way, and Audrew Morris,	9,273 38
" " "	570	Do do do	10,000
" " "	571	Do do do	10,000
" " "	572	Do do do	10,000
" 2, "	573	John Miller, Jr., Thomas Mifflin, and Hugh Ely, administrators of the estate of Philip Care and Thomas Horton,	2,268 97
" " "	574	Do do do	3,000
" " "	575	Do do do	3,000
" " "	576	Do do do	3,000
Aug. 16, "	577	Le Ray de Chaumont, in right of James Barry, (by a judgment)	7,000
" " "	578	Do do do	7,000
" " "	579	Do do do	6,903 64
Sept. 2, "	580	James Barry,	7,000
" " "	581	Do	7,000
" " "	582	Do	7,000
" " "	583	Do	7,160 34
" " "	584	John Craig, Charles Heatly, David Lenox, James Boland, John Holker, and M. O'Mealy, executors of M. M. O'Brien, or either of them,	30,500
" " "	585	Do	24,400 79
" " "	586	Do	30,500
" " "	577	Do	30,502 23
" " "	588	Richard Beard,	7,939 50
" 3, "	593	David Stewart and Sons,	33,270 40
" " "	594	Do	35,000
" " "	595	Do	35,000
" " "	596	Do	35,000
" " "	597	Do	3,712 50
" " "	598	Do	3,700
" " "	599	Do	3,700
" " "	600	Do	3,700
" " "	601	Nicklin and Griffith,	18,264 65
" " "	603	Do.	52,303 10
" " "	604	Do.	75,000
" " "	605	Do.	75,000
" " "	606	Do.	75,000

LIST—Continued.

DATE OF BILLS.	NO. OF BILLS.	IN WHOSE FAVOR DRAWN.	AMOUNT. Francs. Centim.
Sept. 3, 1805,	607	Joseph Buisson,	10,000
" " "	608	Do.	10,000
" " "	609	Do.	10,000
" " "	610	Do.	11,446 42
" " "	611	David H. Cunningham, as owner of the ship America, embargoed at Bordeaux,	7,987 80
" " "	612	Do. do. do.	8,000
" " "	613	Do. do. do.	8,000
" " "	614	Do. do. do.	8,000
" " "	615	J. Laurens, transferree of Robert Lee, as master of the ship Richmond, embargoed at Bordeaux,	2,790 39
" " "	616	Do. do. do.	2,800
" " "	619	Joseph Fenwick, for the Maryland, Captain Speke, embargoed at Bordeaux,	8,500
" " "	620	Do. do. do.	8,500
" " "	621	Do. do. do.	8,500
" " "	622	Do. do. do.	9,162 34
" " "	623	Stephen Girard, as owner of the Good Friends, embargoed at Bordeaux,	8,000
" " "	624	Do. do. do.	8,000
" " "	625	Do. do. do.	8,000
" " "	626	Do. do. do.	8,242 92
" " "	627	Joseph Russell, jr. owner of the ship Fame, Captain Coleman,	1,137 60
" " "	628	Fulwar Skipwith,	6,696 93
" " "	628	Do.	352 50
" " "	629	Isaiah Snow, as master and owner of the Industry,	6,000
" " "	630	Do. do.	6,000
" " "	631	Do. do.	6,000
" " "	632	Do. do.	6,253
" " "	633	Jacob Shoemaker and Jacob Baker, administrators or transferrees of John Swanwick,	10,472 72
" " "	334	Do. do. do.	11,000
" " "	635	Do. do. do.	11,000
" " "	636	Do. do. do.	11,000
" " "	637	Abraham Witt, transferree of Mathias Keely and Constant Northon,	5,684 10
" 8, "	639	Ann Carhart and Joseph Brown,	3,000
" " "	640	Do. do.	3,000
" " "	641	Do. do.	3,000
" " "	642	Do. do.	3,141 52
" " "	643	William Pote, as master of the Columbia, embargoed at Bordeaux,	4,914 94
" " "	648	William Russell, as master and owner of the schooner Hannah, embargoed at Bordeaux,	3,000
" " "	649	Do. do. do.	3,000
" " "	650	Do. do. do.	3,000
" " "	651	Do. do. do.	3,941 19
" " "	652	Fulwar Skipwith,	720 92
" " "	653	Yellot, Oliver, and Thompson,	34,000
" " "	654	Do.	34,000
" " "	655	Do.	34,000
" " "	656	Do.	34,302 95
" " "	657	Fulwar Skipwith, representative of Thomas Davis,	5,306 45
" " "	658	Do. do. F. Bradbury,	670
" " "	659	Thomas Nash,	2,000
" " "	660	Do.	2,000
" " "	661	Do.	2,000
" " "	662	Do.	2,252 59
" " "	663	Fulwar Skipwith,	5,600
" " "	664	Do.	5,600
" " "	665	Do.	5,600
" " "	666	Do.	5,930 14
" 18, "	667	John R. Livingston,	100,000
" " "	668	Do.	100,000
" " "	669	Do.	100,000
" " "	670	Do.	100,000
" 21, "	679	Smith and Buchanan,	17,000
" " "	680	Do.	16,000
" " "	681	Do.	16,000
" " "	682	Do.	17,994 73
" " "	686	Schweighauser and Dobrée, representing John Willis,	32,967 50
" " "	687	Thomas Keown,	10,435 12
" " "	688	Peter Dallarde,	7,585 14
" " "	689	Daniel Sargent,	7,233 53
" " "	690	Do.	8,000
" " "	691	Magagnos, (widow) transferree of Benjamin Conner,	11,055 42
" " "	692	William Mackay, for himself, and as administrator of Joseph Hussey, deceased,	10,220 98
October 9, "	713	Joseph Sims, surviving partner of the house of Woodrop and Joseph Sims,	10,000
" " "	714	Do. do. do.	10,000
" " "	715	Do. do. do.	10,000
" " "	716	Do. do. do.	10,009 60
" " "	717	John Thompson,	5,700

LIST—Continued.

DATE OF BILLS.	NO. OF BILLS.	IN WHOSE FAVOR DRAWN.	AMOUNT. Francs.	Centim.
Oct. 9, 1805,	718	John Thompson,	5,700	
" " "	719	Do.	5,700	
" " "	720	Do.	5,965	14
" " "	721	John Sheafe,	3,035	53
" " "	722	James Sheafe,	3,035	53
" " "	724	William H. Sargeant, owner of the schooner Sans-Souci, embargoed at Bordeaux,	9,605	08
" " "	733	Thomas Morris,	5,300	
" " "	734	Do.	5,300	
" " "	735	Do.	5,300	
" " "	736	Do.	5,395	
" " "	737	Seth Barton,	3,000	
" " "	738	Do.	3,000	
" " "	739	Do.	3,000	
" " "	740	Do.	3,345	19
" " "	741	Edward Staples, administrator of the estate of Thomas Adams, owner of the brig Diana, embargoed at Bordeaux,	6,807	82
" " "	742	Nathaniel Fellows, owner of the ship the Genet, embargoed at Bordeaux,	6,589	05
" " "	743	John O'Brien, owner of the ship Hibernia, embargoed at Bordeaux,	2,800	
" " "	744	Do. do. do.	2,800	
" " "	745	Do. do. do.	2,800	
" " "	746	Do. do. do.	2,820	48
" " "	747	Lemuel Weeks, Daniel Tucker, and Ebenezer Mayo, owners of the ship Merchant, embargoed at Bordeaux,	4,500	
" " "	748	Do. do. do.	4,500	
" " "	749	Do. do. do.	4,500	
" " "	750	Do. do. do.	4,561	88
" " "	751	Sarah Fox, Andrew Titcomb, and Rebecca Titcomb,	5,600	
" " "	752	Do. do. do.	5,600	
" " "	753	Do. do. do.	5,600	
" " "	754	Do. do. do.	5,828	95
" " "	759	Henry Lawrence Waddell,	12,000	
" " "	760	Do.	10,000	
" " "	761	Do.	10,000	
" " "	762	Do.	8,000	
" " "	763	Do.	5,000	
" " "	764	Do.	5,000	
" " "	766	Do.	40,000	
" " "	767	Do.	50,000	
" " "	768	Do.	50,000	
Nov. 7, "	782	Matthew Bridge, proprietor of the Ruby,	4,500	
" " "	783	Do. do. do.	4,500	
" " "	784	Do. do. do.	4,500	
" " "	785	Do. do. do.	4,719	19
" " "	786	Robert Ralston,	5,800	
" " "	787	Do.	5,800	
" " "	788	Do.	5,800	
" " "	789	Do.	5,818	43
" " "	790	Christian Hart,	5,330	
" 25, "	837	Gould Hoyt and John Tom,	10,600	
" " "	838	Do. do.	10,600	
" " "	839	Do. do.	10,600	
" " "	840	Do. do.	10,872	40
		Francs,	13,450,608	07

Bills, for the following sums, are stated in the list forwarded by Mr. Armstrong, on the 3d of July, 1805, to have been drawn, but have not yet been presented at the Treasury.

Peter Torris, (part of the bills drawn in his name)	276,827	13
Bickley and Clark,	43,180	92
Joshua Orne, respecting Samuel Smith, (part of the claim)	12,000	00
Do. respecting Joseph Howard, (part)	30,000	00
Peter Gilman, (part)	900	00
Dennis Lamy, (part)	7,000	00
Mallebay and Durand,	2,947	79
James Swan, (part)	150,313	04
Perregaux and Co.	8,887	50
Anthony Butler,	30,841	27
Do.	3,688	57
William Morgan,	27,906	52
Edward Dunant,	10,937	27
Verenock and Cockle and Ebenezer Thayer,	18,774	95
J. G. Clark,	8,981	23
Francs,	633,186	19

Letters of advice for the following bills, drawn subsequent to the transmission of Mr. Armstrong's list, above referred to, have been received, but the bills have not yet been presented at the Treasury.

No. 528	Thomas Arnold and others,		9,000 00
532	Solomon Cook,		8,000 00
602	Nicklin and Griffith,		4,432 25
683	Scheweighauser and Dobrée, representing John Willis,		32,000 00
684			32,000 00
685			32,000 00
		Francs,	117,432 25

Amount of forty-four Bordeaux embargo cases, (a list of which was sent, on the 28th of February, to the Committee of Ways and Means) for which Mr. Armstrong has advised that no bills will be drawn, in consequence of a difference of opinion between him and the minister of the French treasury, as to the names in which the bills ought to be drawn, - - - - - *Francs*, 702,998 97

Amount of bills presented at the treasury, per preceding list, - - - -		13,450,608 07
Amount of bills drawn previous to 3d July, 1805, per Mr. Armstrong's list, which have not yet been presented at the treasury, - - - - - -	633,186 19	
Amount of bills drawn subsequent to 3d of July, 1805, of which we have received advice, but which have not yet been presented at the treasury, - - -	117,432 25	
		750,618 44
Amount of Bordeaux embargo cases, for which bills are not to be drawn, - - -		702,998 97
Total amount of claims, of which advice has been received at the treasury, previous to March 14, 1806, - - - - - - - - -		*Francs*, 14,904,225 48

TREASURY DEPARTMENT, *April 3d*, 1806.

SIR:

A complete list of the bills drawn to the 14th day of January last, by the minister of the United States at Paris, for claims under the convention of the 30th April, 1803, having been lately received, I have the honor to enclose a list of all such bills as were not included in that transmitted to the House of Representatives, on the 20th day of March last.

I have the honor to be, with great respect, sir, your obedient servant,

ALBERT GALLATIN.

The Honorable the Speaker of the House of Representatives.

Supplementary list of bills drawn by the minister plenipotentiary of the United States at Paris, for claims embraced by the Convention with the French republic, of April 30th, 1803, not included in the list transmitted to Congress, on the 20th of March, 1806.

Date of vouchers issued at the French treasury.	IN WHOSE NAME DRAWN.	AMOUNT. Francs.
June 20, 1805.	John Livingston,	36,080 44
" 22, "	James Barry, (part)	49,063 93
August 8, "	Henry Jackson,	82,541 78
" " "	James Vanuxem,	23,517 20
" " "	John L. Boss,	4,017 70
" " "	Executors of M. M. O'Brien, (part)	6,099 21
" " "	Ebenezer Stott and Co. and Thomas Edmonds,	79,846 37
September 2, "	J. Laurens, transferree of Robert Lee, (part)	5,600 00
" 7, "	Enoch Preble,	28,631 24
" " "	Schweighauser and Dobrie,	171,369 65
" " "	Joshua Orn, transferree of James V. Murray,	29,625 00
" 21, "	Abraham Sasportas,	20,996 14
" " "	William Price,	15,983 78
" " "	Jonathan Williams,	6,652 45
" " "	James Lindsay,	18,331 12
" " "	Hugh Stocker,	16,849 42
" " "	Abraham Sasportas,	7,780 92
" " "	E. H. Darby,	8,988 58
" " "	T. Norris,	4,498 27
" " "	William M'Cleod,	34,170 10
October 16, "	Henry L. Waddell, (part)	10,000 00
" " "	James and Jno. Sheafe, and Jno. Robertson, (part)	3,035 53
" " "	Rd. and Wm. Meade, transferrees of Geo. Meade,	29,094 08
" " "	Thomas Dickenson,	27,569 18
" " "	Frederick William Geyer,	10,723 57
November 5, "	Josiah Savage,	35,410 28
" " "	Preble and Co.	13,896 10
" " "	Abel Lunt,	260 70
" " "	Edward Jones,	33,081 80
" 15, "	M. O'Mealy, transferree of James Swan,	105,447 73
" " "	Theodore Peters,	9,637 68
" " "	Wm. Rotch and Samuel Rodman,	19,275 39
" " "	Mr. Glassen, Danish consul,	27,547 45
" " "	George Bunker,	9,480 00
" " "	Summers and Brown, and Robert Hamilton,	76,903 35
" " "	Thomas Pearsall,	63,478 44
" 22, "	Robert Sterry,	5,676 70
" " "	John Fabian Parrot,	41,542 16
" " "	M. O'Mealy, transferree of John M'Fadon and Co.	7,487 23
" " "	John Stricker and Henry Payson, administrators of George Sears,	50,634 00
" " "	M. O'Mealy, transferree of John M'Fadon and Co.	17,392 07

Supplementary List—Continued.

Date of vouchers issued at the French Treasury.	IN WHOSE NAME DRAWN.	AMOUNT. Francs.
November 22, 1805,	William and Ebenezer Craft,	31,296 99
December 27, "	M. O'Mealy, transferree of James V. Murray,	62,382 35
" " "	Daniel Bickley,	1,909 83
" " "	Robert Gilmor, transferree of James Reed,	11,069 74
" " "	Nalbro Frazier, administrator of John Hartach,	14,711 93
" " "	M. O'Mealy, transferree of Josh. Barney,	122,526 45
" " "	Ditto, do. Ditto,	20,422 59
" " "	Ditto, do. Ditto,	32,336 96
" " "	Ditto, do. Jos. Sands,	112,722 75
" 31, "	Duranton, administrator of P. Duverger,	15,308 13
" " "	James M'Durach and Co.	12,270 97
" " "	M. O'Mealy, transferree of Benjn. Jenné,	176,057 83
" " "	Ditto, do. James Swan,	355,441 45
" " "	H. L. J. Roques, trustee of Bush's creditors,	124,812 70
January 14, 1806.	William Colley,	1,545 15
" " "	Hubert and Michallerie,	16,140 15
" " "	C. M. Doyen,	10,200 10
" " "	Benjamin Lane,	5,100 04
" " "	Maria Theresa Kempflin,	22,490 0 0
" " "	P. Bentalou, representative of J. Barney,	70,000 0 0
	Francs,	2,466,962 85

The list containing the above bills was received at the treasury, March 28th, 1806. The whole amount of bills drawn prior to the 15th January, 1806, is stated by Mr. Armstrong to have been *Francs*, 16,668,191 90.

[NOTE.—See No. 253.]

9th CONGRESS.] No. 250. [1st SESSION.

FOREIGN COINS.

COMMUNICATED TO THE SENATE, MARCH 26, 1806.

Mr. ANDERSON, from the committee to whom was referred the bill, passed by the House of Representatives, to repeal so much of the act, entitled "An act regulating foreign coins, and for other purposes," as is contained in the second section thereof, reported:

That they find, by the law aforesaid, which passed on the 9th day of February, 1793, in the first section thereof, certain foreign coins are made a legal tender, at the rates therein specified. The said first section closes with these words, viz: "But no foreign coin that may have been, or shall be, issued subsequent to the 1st of January, 1792, shall be a tender as aforesaid, until samples thereof shall have been found, by assay at the mint of the United States, to be conformable to the respective standards required, and proclamation thereof shall have been made by the President of the United States."

The second section of the same law (a repeal of which section is contemplated by the bill referred to the committee) is in the following words, viz: "That, at the expiration of three years next ensuing, the time when the coinage of gold and silver, agreeably to the act, entitled 'An act establishing a mint, and regulating the coins of the United States,' shall commence at the mint of the United States, (which time shall be announced by the proclamation of the President of the United States) all foreign gold coins, and all foreign silver coins, except Spanish milled dollars, and parts of such dollars, shall cease to be a legal tender as aforesaid."

The committee find that, in consequence of the operations of the mint having commenced, the President of the United States did, by his proclamation, dated the 22d day of July, 1797, announce the same, pursuant to the directions contained in said second section, and did thereby give notice that, in conformity with said law, all foreign silver coins, except Spanish milled dollars and parts of such dollars, would cease to pass current as money, within the United States, and to be a legal tender for the payment of any debts or demands, after the 15th day of October then next, and that all foreign gold coins would cease to be a tender as aforesaid, after the 31st day of July, in the year 1798.

The committee find that no proclamation has ever been made by the President of the United States, upon the subject of foreign coins which may have issued since January 1st, 1792, as contemplated by the first section of the act aforesaid; nor does it appear that any assay of such coins has been made at the mint of the United States.

The committee find that, on the 1st day of February, 1798, Congress passed an act, supplementary to the act, entitled "An act regulating foreign coins, and for other purposes" in the words following, viz: "That the second section of an act, entitled 'An act regulating foreign coins, and for other purposes,' be, and the same is hereby, suspended, for and during the space of three years, from and after the 1st day of January, 1798, and until the end of the next session of Congress thereafter; during which time the said gold and silver coins shall be and continue a legal tender, as is provided in and by the first section of the act aforesaid; and that the same coins shall thereafter cease to be such tender."

On the 30th of April, 1802, Congress passed an act to suspend, in part, the act, entitled "An act regulating foreign coins, and for other purposes," in the words following, viz: "That so much of the act, entitled 'An act for regulating foreign coins, and for other purposes,' as is contained within the second section thereof, be, and the same hereby is, suspended, for and during the space of three years, from and after the end of the present session of Congress." That session of Congress, the committee find, was closed, and at an end, on the 3d day of May, 1802.

By placing in one view all the laws upon the subject of foreign coins, it appears that, if the first section of the law upon that subject were now in force, no foreign coin whatever, which has *issued subsequent to the 1st of January*, 1792, is current money or a legal tender—not even Spanish milled dollars and parts of such dollars, unless by force of the second section of the same law; which, if suspended or repealed, will throw out of circulation almost the whole of Spanish dollars and parts of dollars, as but few pieces of those, or of any other foreign coins of a prior date to January, 1792, are in circulation. But, when we consider the act passed on the 1st day of February, 1798, as not only *suspending* the operation of the second section of the act regulating foreign coins, but *positively enact-*

ing that all the foreign coins, mentioned in the first section thereof, shall, at the end of the next session of Congress, after three years from the 1st day of January, 1798, *cease to be a tender*, it will be discerned that the first section stands completely repealed, as it respects the legal tender of foreign coins: for the act of the 30th of April, 1802, suspends the operation of the second section only of said act, without reviving the first section.

The legal state of things in the United States, in respect to the currency of foreign coins, then, is as follows, viz: From and after the 3d day of May, 1802, (the end of the session of Congress mentioned in the act of February, 1798) no foreign coin whatever has been a legal tender, until 3d May, 1805. From the 3d May, 1805, (at which time the last suspension of the second section of the law regulating foreign coins, expired) Spanish milled dollars, and parts of such dollars, have been a legal tender.

With this view of the subject, which your committee believe is correct, they cannot discern the policy of *repealing* the second section of said act, as contemplated by the bill referred to them by the Senate. Were this bill to pass, no money would be a *legal tender* to satisfy debts and demands in the United States, except the gold and silver coins which have issued from their mint. These coins, the committee believe, are not sufficient in quantity and value for a circulating medium, without the aid of Spanish milled dollars and parts of such dollars.

But, since such great quantities of Spanish milled dollars have been exported, and are still exporting, from the United States, and so great a portion of the remaining foreign gold and silver coins, as well as those issued by the United States, are locked up in the cells of the Banks, already numerous, and still increasing; your committee believe that measures ought to be adopted by Congress, to increase the quantity of circulating medium beyond our own coins and Spanish milled dollars and parts of such dollars.

In effecting this object, the committee are sensible that caution is requisite to prevent coins, which may not be of a standard weight and value, from becoming a currency, especially as there seems to have been no assay of foreign coins, which have issued subsequent to the 1st day of January, 1792.

9th CONGRESS.] **No. 251.** [1st SESSION.

FISHING BOUNTY.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, MARCH 28, 1806.

Mr. CROWNINSHIELD, from the Committee of Commerce and Manufactures, to whom was referred, by the House of Representatives, the petition of Jonathan Very, of Salem, in the State of Massachusetts, made the following report:

The petitioner, in the year 1800, was the owner of the schooner Edmund, of the burthen of fifty-one tons. This vessel was licensed for employment in the cod fishery, and sailed on her voyage the twenty-first day of June, and returned to Salem on the ninth day of August, with a fare of fish, of three hundred and seventy-two quintals. She departed on the second voyage, the twenty-first day of August; and after being employed in the cod fishery, and having caught upwards of forty quintals of fish, on the ninth day of September, ensuing, the said vessel met with a severe storm, shipped a sea, and was so wrecked that the crew deserted her, and she, with her whole cargo of fish and salt, was thereby totally lost. In consequence of this loss, the petitioner and the crew of said schooner were deprived of the bounty money allowed under the existing laws for the encouragement of the fishery, in lieu of the drawback on the salt consumed in making the fish. The petitioner prays that he and the crew of said schooner may receive the same bounty, which, in the event of a successful voyage, they would have been entitled to, or such proportion thereof as may be deemed proper.

The committee are satisfied that the duty paid to the United States, on the quantity of salt exported in the schooner Edmund, amounted to an equal sum with the bounty prayed to be allowed by the petitioner; it might, therefore, at the first view, seem reasonable to grant the prayer of the petitioner; but, on the other hand, the existing law only warrants the payment of the bounty to fishing vessels actually employed during four months of the fishing season; that is accounted to be from the first day of March to the first day of December, in every year. This schooner was at sea, and actually engaged in the fishing business, for seventy days only, during the two voyages. She was not employed longer than that time before she was lost, and abandoned by the crew. No provision exists, in the law for the encouragement of the fisheries, which is calculated to meet a case similarly circumstanced. It contemplates the employment of a fishing vessel, for the period of four months, and leaves no discretion to be exercised by the officers of the customs. If a regularly licensed fishing vessel is lost, or shipwrecked, at any time within the four months, as the law now stands, the bounty cannot be paid. The committee consider this as a hardship upon the fishermen, and the owners of fishing vessels. It would certainly be an equitable arrangement to allow them to receive such proportion of the bounty, as the time employed, previous to the loss of the vessel, might bear to the four months; and where the vessel should be entirely lost, with the crew, it would be only a fair and just encouragement to the cod fishery, if the full bounty was paid; and such a provision could not be considered as operating injuriously to the revenue, as the bounty is allowed in lieu of the drawback to which the salt used in curing the fish would be entitled, upon its exportation out of the United States.

The committee, however, are not permitted to vary the law to suit each individual case. A mere informality, unintentionally committed, might sometimes be dispensed with; but, where the principal provision of the law is not complied with, there can be no reason to induce Congress to fluctuate in its decisions, according to the various applications or views of individuals, who may feel themselves injured.

Under all the circumstances stated in this case, (although the committee are fully sensible that the loss falls peculiarly hard on the petitioner) they are of the opinion that, as the law now stands, it would be improper to allow the bounty asked for by the petitioner; and therefore recommend, that he have leave to withdraw his petition, and the documents accompanying the same.

9th CONGRESS.] **No. 252.** [1st SESSION.

MINT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, APRIL 1, 1806.

TREASURY DEPARTMENT, *March 29th*, 1806.

SIR:

I have the honor to transmit, herewith, a letter from the Comptroller of the Treasury, accompanied with sundry statements which have been prepared in obedience to the act, entitled "An act establishing a mint, and regulating the coins of the United States," passed on the 2d of April, 1792.

I have the honor to be, very respectfully, sir, your obedient servant,

ALBERT GALLATIN.

The Honorable the SPEAKER *of the House of Representatives.*

TREASURY DEPARTMENT, *Comptroller's Office, March 28th,* 1806.

SIR:

The statements marked A, B, C, and D, which you will receive herewith, have been prepared pursuant to the seventh section of an act of Congress, of the 2d of April, 1792, entitled "An act establishing a mint, and regulating the coins of the United States." They contain all the information relative to the transactions of the mint which the settlements made at the treasury enable me to give.

I have the honor to be, with great respect, your obedient servant,

G. DUVALL.

ALBERT GALLATIN, Esq.

A.

Statement exhibiting the balance of Gold and Silver remaining in the hands of the officers of the mint on the 31st December, 1804; *the amount of deposites from the 1st January to the 31st December,* 1805; *the different species of coins made and paid on account of deposites; allowance for wastage; and the balance remaining in the hands of the officers of the mint on the said 31st December,* 1805, *to be accounted for on a future settlement.*

	Ounces.	Dwt.	Gr.	Dolls.	Cts.	M.
Balance of gold bullion, &c. remaining in the hands of the officers of the mint on the 31st December, 1804,	28	18	14	513	46	5
Gold bullion deposited from the 1st January to the 31st December, 1805,	9,636	2	6	171,308	55	5
	9,665	0	20	171,822	2	0
Amount paid on account of deposites of gold from the 1st January to the 31st December, 1805,	-	-		190,565	38	5
Add balance of gold coins remaining in the Bank United States on the 31st December, 1805,	-	-		82	33	5
				190,647	72	0
Deduct this sum, being the balance of gold coins remaining in the hands of the treasurer of the mint on the 31st December, 1804,	19,327	42	0			
Also, this sum, being so much of the warrant No. 5578, issued at the treasury of the United States to cover the wastage in the coinage of gold, during the year ending 31st December, 1805,	952	80	0			
				20,280	22	0
Gold coins made at the mint from the 1st January to the 31st December, 1805, *viz:*						
Half eagles 33,183, and quarter eagles 1,781, weight and value,	9,583	3	10	170,367	50	0
Balance of gold bullion in the hands of the officers of the mint on the 31st December, 1805,	41	17	11	743	45	0
Profit and loss for this sum allowed for wastage in the coinage of gold from the 1st January to 31st December, 1805,	39	19	23	711	7	0
As above,	9,665	0	20	171,822	2	0
Balance of silver bullion in the hands of the officers of the mint on the 31st December, 1804,	14,221	12	9	16,409	17	0
Silver bullion deposited from the 1st January to the 31st December, 1805,	126,268	14	0	145,694	59	5
	140,490	6	9	162,103	76	5
Amount paid for deposites of silver from the 1st January to the 31st December, 1805,	-	-		142,497	72	5
Add balance of silver coins remaining in the Bank United States on the 31st December, 1805,	-	-		7,699	39	0
				150,197	11	5
Deduct this sum, being the balance of silver coins in the Bank United States on the 31st December 1804,	426	33	0			
Also this sum, being so much of warrant No. 5578, issued at the treasury United States to cover the wastage in the coinage of silver, during the year ending December 31st, 1805,	382	28	5			
				808	61	5
Silver coins made at the mint from the 1st January to the 31st December, 1805, *viz:*						
Dollars 321, half dollars 211,722, quarter dollars 121,394, dimes 120,780, and half dimes 15,600, weight and value,	129,470	0	16	149,388	50	0
Balance of silver bullion in the hands of the officers of the mint on the 31st December, 1805,	10,461	5	12	12,070	25	5
Profit and loss for this sum allowed for wastage in the coinage of silver from 1st January to 31st December, 1805,	559	0	6	645	1	0
As above,	140,490	6	9	162,103	76	5

COMPTROLLER'S OFFICE, *March 10th,* 1806.

ANDREW ROSS.

B.

Dr. *The Mint of the United States in account of copper purchased and coined from the commencement of the institution, to the 31st of December, 1805, with the United States.* Cr.

	Avoirdupois weight.	Troy weight.	Cost of copper.		Troy weight.	Value of copper at the rate of seven dwt. to one cent.
	lbs. oz. dwt.	*lbs. oz. dwt.*	*Dolls. Cts.*		*lbs. oz. dwt.*	*Dolls. Cts.*
To amount of rough copper and copper planchettes purchased from the commencement of the institution to the 31st December, 1804, per statement marked B, accompanying the Comptroller's letter of the 26th February, 1805, - - - -	- -	714,478 9 2	198,574 22	By amount of rough copper and copper planchettes, accounted for per statement marked B, accompanying the Comptroller's letter of the 26th February, 1805, - - - - - - - -	616,110 5 10	197,239 19
Amount short charged on the cost of copper, per report No. 16,221, being for insurance, charged at two per cent. instead of at two guineas per cent. - - - - -	- -	- -	16 71	Amount of cents and half cents charged by the treasurer of the mint, as delivered to the treasurer of the United States in the year 1805, viz.		
				In the quarter ending March 31, - - - $1,335 00		
				In the quarter ending June 30, - - - - 6,660 00		
				In the quarter ending September 30, - - - 1,622 32		
				In the quarter ending December 31, - - - 4,596 16		
					41,455 11 16	14,213 48
		714,478 9 2	198,590 93		657,566 5 6	211,452 67
Balance, being the amount gained,	- -	- -	31,092 57	Balance remaining December 31, 1805, viz.		
				Cents and half cents in the hands of the treasurer of the mint, -	3,120 10 0	1,070 00
				Planchettes fit for striking, in the hands of the chief coiner, - -	50,052 5 3	17,160 83
				lbs. oz. dwt.		
				Profit and loss per amount of statement last rendered, 3102 8 3		
				Do. for this weight of half-cent planchettes spoiled and delivered to the treasurer of the mint, in June quarter 81 8 0		
				Do. for this weight of cent planchettes delivered to ditto, in December quarter, - - - - - - 69 10 11		
				Do. being an allowance to the chief coiner for half cents weighing more than standard weight, June quarter, 245 9 4		
				Do. being do. to do. for cents weighing more than standard weight, - - - - - - - 239 0 15		
					3,739 0 13	
		714,478 9 2	229,683 50		714,478 9 2	229,683 50

Comptroller's Office, *March 18th*, 1806.

ANDREW ROSS.

C.

Summary Statement exhibiting the value of coins made at the mint; the amount of disbursements on account of the establishment; the amount allowed for wastage; the amount retained of deposites; and the amount gained on the coinage of copper, from the commencement of the institution to the 31st December, 1805.

Value of gold, silver, and copper coins made at the mint, to 31st December, 1804,	- - -	$4,301,894 24
Do. of gold coins made from 1st January, to 31st December, 1805, per account herewith, marked A, - - - - - - -	170,367 50	
Do. of silver do. do. do. do.	149,388 50	
Do. of copper do. do. per account herewith, marked B,	14,213 48	
		333,969 48
Total value of gold, silver, and copper coins,		4,635,863 72
Nett charge on the coinage of gold, silver, and copper, to the 31st December, 1804, per account rendered, - - - - - -	241,221 96 0	
Add amount gained on the coinage of copper, to 31st December, 1804, per account rendered, - - - - - - - -	31,327 46 5	
	272,549 42 5	
From the above deduct amount wastage on gold and silver, to same period, - - - - - - -	17,193 96 0	
Add amount retained of deposites do. do.	2,581 54 5	
	14,612 42 5	
		257,937 00 0
Add amount disbursed, on account of the establishment, from the 1st January, to 31st December, 1805, - - - - - - -	- - -	17,687 80 0
Add also amount of wastage on gold and silver, to 31st December, 1804, per account rendered, - - - - - - - -	17,193 96	
Do. do. do. from 1st January to 31st December, 1805, per account herewith, - - - - - -	1,356 08	
	18,550 04	
From the above deduct amount retained of deposites, to 31st December, 1804, - - - - - - -	2,581 54 5	
Also, amount retained of deposites, from the 1st January to 31st December, 1805, - - - - - - -	251 60 0	
	2,833 14 05	
		15,716 89 5
		291,341 69 5
Deduct amount gained on the coinage of copper, from the commencement of the institution to the 31st December, 1805, per statement herewith, marked B,	- - -	31,092 57 0
Nett amount charged on the coinage of gold, silver, and copper, from the commencement of the institution to the 31st December, 1805, including the cost of lots, buildings, &c. - - - - - - - -	- - -	$260,249 12 5

NOTE.—The value of gold coined to 31st December, 1805, is - - - - $2,547,557 50
do. of silver do. do. - - - - - 1,910,402 35
do. of copper do. do. and charged as delivered to the treasurer of the United States, 177,903 47

As above, - - 4,635,863 72
Add copper coins in the hands of the treasurer of the mint, - - - 1,070 00

Total value of coins made, - - $4,636,933 72

COMPTROLLER'S OFFICE, *March* 18, 1806.

AND. ROSS.

D.

Statement of the appropriations made by law for the Mint Establishment, for the year one thousand eight hundred and five, with the amount of warrants drawn by the Secretary of the Treasury on said appropriations.

Amount of warrants drawn on the treasurer in favor of the mint, for the services of the year 1805,	$9,335 08
Balance unexpended on the 1st January, 1806, - - - - - -	66,362 07
	$75,697 15
Balance of the several appropriations for the mint establishment, unexpended on the 1st January, 1805,	$52,083 67
Appropriated by "An act respecting the mint," dated the 24th April, 1800, being the amount of cents and half cents paid into the treasury in 1805, - - - - -	14,213 48
Ditto, by "An act making appropriations for the support of Government for the year 1805," passed 1st March, 1805, - - - - - - - - -	9,400 00
	$75,697 15

Statement of the appropriations made by law, for the payment of the salaries of the officers and clerks of the Mint, for the year one thousand eight hundred and five.

Amount of warrants drawn on the Treasurer of the United States, for the salaries of the officers and clerks, in 1805, - - - - - - - - -	$10,600 00
Appropriated by the act making appropriations for the support of Government for the year 1805, passed the 1st March, 1805, - - - - - - - -	$10,600 00

Statement of the application of moneys advanced from the Treasury of the United States for the support of the Mint establishment, during the year one thousand eight hundred and five.

Moneys paid by the treasurer of the mint, on warrants drawn on him on the Director, and admitted by the accounting officers of the treasury, on the adjustment of his accounts, were as follow, viz:

Incidental and contingent expenses and repairs of the mint.

For $7,087 80, being the amount expended for the requisite repairs, apparatus, machines, wages of workmen, and other expenses, in the 1st quarter,	$1,356 47		
2d do.	1,643 81		
3d do.	1,970 28		
4th do.	2,117 24		
			7,087 80

Copper purchased for coinage.

For this sum, short credited in treasury settlement, No. 16,221,		16 71

Salaries of the Officers and Clerks of the Mint

In the 1st quarter,	$2,650 00	
2d do.	2,650 00	
3d do.	2,650 00	
4th do.	2,650 00	
		10,600 00

Wastage in the coinage of gold and silver.

Applied to make good the deficiency in said coinage, for the year 1804,		1,335 08
Balance to be accounted for by the treasurer of the mint,		6,908 55
		$25,948 14

Balance which was to be accounted for by the treasurer of the mint, on the 1st January, 1805, as per statement for the preceding year,	$6,013 06
Advanced from the treasury for the mint establishment, viz:	
For the salaries of the officers and clerks,	10,600 00
For the purchase of copper, and the incidental expenses,	9,335 08
	$25,948 14

Account of cents and half cents paid into the Treasury of the United States, by the Treasurer of the Mint, in the year one thousand eight hundred and five.

In the 1st quarter,	$1,335 00
2d do.	6,660 00
3d do.	583 32
4th do.	5,636 16
	$14,213 48

TREASURY DEPARTMENT, *Register's Office, March* 24, 1806.

JOSEPH NOURSE, *Register.*

9th CONGRESS.] No. 253. [1st SESSION.

CLAIMS TO BE PAID UNDER THE CONVENTION WITH FRANCE, OF THE 30th APRIL, 1803.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, APRIL 2, 1806.

TREASURY DEPARTMENT, *February* 28, 1806.

SIR:

It is provided by the act making provision for the payment of claims of citizens of the United States on the Government of France, &c. passed on the 10th November, 1803, that the payments shall be made at the treasury, on the orders of the minister plenipotentiary of the United States to the French republic. A difficulty having arisen in France respecting the persons who were entitled to compensation for the Bordeaux embargo, it was agreed by the minister of the United States, and by the minister of the public treasury of France, that a list of the liquidations should be transmitted to the treasury of the United States for payment, leaving it to be decided by the officers of the said treasury, to whom payment ought to be made. A transcript of the said liquidations,* which amount to 702,995 francs and 97 centimes, and of a letter from Mr. Armstrong accompanying the same, are herewith transmitted. It is believed that the proof of ownership will be easily obtained; and the difference on the right to commission having been adjusted, no difficulty is apprehended in the settlement of the accounts. But a law is necessary to authorize the settlement of accounts at the treasury, and the payment to the proper claimants; as no bills or orders drawn by the minister of the United States, in the usual form, accompany the transcript of liquidation, and the officers of the treasury have no authority, under the existing law, to decide who are the real owners.

I have the honor to be, very respectfully, sir, your obedient servant,

ALBERT GALLATIN.

Hon. JOHN RANDOLPH, *Chairman of the Committee of Ways and Means.*

*This transcript is not on the files of either House of Congress or the Treasury Department.

PARIS, *November* 21, 1805.

SIR:

Herewith enclosed is a list of liquidations made under the treaty of 1803, between the United States and the Government of France, certified by the minister of the public treasury, and now transmitted to you for payment, under an arrangement made between that minister and myself, on the fifteenth of June last. A note of a conversation betweeen him and me, which produced this transmission, is subjoined.

I am, sir, with great respect, your most obedient and very humble servant,

JOHN ARMSTRONG.

THOMAS T. TUCKER, Esq. *Treasurer of the United States of America, Washington.*

NOTE

Of a conversation which took place, on the 15th of June, 1805, between Mr. Barbé Marbois and myself, on the subject of certain liquidations, under the treaty of 1803, and the claims, respectively, of Fulwar Skipwith, Esq. and Joseph Fenwick, to receive the bills issuable thereon.

It was contended by Mr. Marbois, that, inasmuch as the liquidations had been made in the names of J. Fenwick's constituents, the bills ought to be drawn to them; and the rather, because, though Mr. Skipwith presented himself as attorney for certain persons, claiming to be owners of the vessels to which indemnities had been accorded, still, that no sufficient evidence of their being such, had been offered by him (Mr. Skipwith.)

To the arguments drawn from the facts of the liquidation having been made in the names of Mr. Fenwick's constituents, it was answered, that neither the treaty, nor the usage under it, made the liquidations alone, conclusive evidence of the property; that, in many cases, liquidations had been sent back to the council general, and by it conformed to the views of the two ministers.

As to the 2d argument, viz. That Mr. Skipwith had not offered sufficient evidence of the owners hip of his constituents, it was answered, that it matters little from whom the evidence of ownership came, whether from Mr. Skipwith, or other person, provided the evidence was in itself sufficient; that the distinction taken by the minister, so far from supporting the objection, made against it; because, though Mr. Skipwith might not have preferred any evidence competent to his purpose, yet that Mr. Fenwick had supplied that defect; that, in a paper presented by him, (Mr. Fenwick) as a transcript from the consular books of Bordeaux, and of cotemporary date with the embargo, the constituents of Mr. Skipwith are recognised as the owners; that it will not be contended that the evidence of this paper is either diminished or destroyed by the circumstance of its having been produced by Mr. Fenwick, for another purpose; and lastly, that its authority has been deemed sufficient in other cases to regulate our payments.

Admitting, however, the fact, that no sufficient evidence had, from any quarter, been produced, of the ownership contended for by Mr. Skipwith, still, it by no means followed that the bills could be drawn to the constituents of Mr. Fenwick—

1st. Because, according to his own showing, these constituents were not owners, but agents, whose authority was merely incidental to the relation they bore at the time to the ships embargoed, and which necessarily terminated with that relation, unless revived by new powers from the owners, which in none of these cases appears to have been given.

2d. Because, had their powers been revived in this form, and were they now operative, unless they gave an entire control over the property, the agents would be precluded from recovering the bills in their own names, under the general rule, that "bills were not payable to the order of agents, whose powers do not extend to the alienation of the claims represented by them."

And 3dly. Because, were the bills drawn agreeably to the list of liquidations, I see nothing that could afterwards impair the titles of the captains, nor any means by which the owners could compel them to pay over the moneys received by them. The liquidations and the bill must be regarded, by the treasury of the United States, as the highest possible evidence of the property. No attachment, of course, could lay there, nor could the jurisdiction of our courts (any more than the powers of our treasury) reach the evil; it being altogether incompetent to inquire whether the payment was made rightfully or wrongfully.

Mr. Marbois being tenacious of his opinion, and I not disposed to yield mine, is was suggested that a list of the liquidations made in these cases, stating in one column the names of the captains, and in another, those of the persons claiming as owners, and certified by the minister of the public treasury of France, should be transmitted to the United States, to be paid there, to those persons in whom the property might be found.

9th CONGRESS.] No. 254. [1st SESSION

RELIEF TO A SURETY IN A CUSTOM HOUSE BOND.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, APRIL 2, 1806.

Mr. CROWNINSHIELD, from the Committee of Commerce and Manufactures, to whom was referred, on the 4th instant, by the House, the petition of Francis Barretto, of the city of New York, made the following report:

The petitioner prays that Congress would relieve him from the payment of a custom house bond, where he is the surety, or, if this is deemed improper, as he is in indigent circumstances, he hopes that some favorable arrangement may be made for him, whereby his person may be exempt from arrest, under the judgment obtained against him, at the suit of the United States.

The following facts appear in this case: The petitioner, on the 17th day of July, in the year 1795, together with George Arnold and James Harrison, became bound to the United States, as sureties for Jose Joaquim La Costa, for duties on the cargo of the brigantine Los Amigos, from Madeira, amounting to the sum of nine thousand dollars. The person who signed the bonds as principal having failed in his business, and neglecting to pay the debt, suits were commenced for the recovery of the duties, upon which judgment was obtained, and the principal debtor was a long time confined in the gaol of New York, and was finally liberated pursuant to an act of Congress, passed sixth of June, 1798, upon assigning all his property to the use of the United States. It is further stated, that the other two sureties, James Harrison and George Arnold, being totally insolvent, have departed from the United States; and the petitioner, unable to struggle with the difficulties and loss of mercantile credit which he had incurred, was under the necessity of taking the benefit of the bankrupt act. Since the discharge from his private creditors, the attorney of the United States for the New York district has recovered judgment against him for the amount of the bond, and he is liable to be imprisoned from day to day.

He is totally destitute of property, and has a numerous family of young children, who depend upon his exertions for their education and support. In this distressing situation he is unable to pursue any business to advantage, and can only expect or hope for relief from the benevolent interposition of Congress.

The committee remark, that the petitioner's misfortunes do not appear to be owing to his fault or neglect; he placed implicit confidence in the person who was principal on the bond, and expected he would pay it; he was deceived in this expectation. His own funds were, and still are, inadequate to meet the payment. He is totally destitute of property. The United States cannot expect to receive any thing from the petitioner. Thus circumstanced, and well knowing that Congress have, in several instances, where any meritorious cases presented themselves, made provision for the relief of persons who were unable to pay their debts, the committee conceive that the House will readily agree to exempt the person of the petitioner from arrest for the debt owing to the United States. Similar bills have been reported during this session, for the relief of Francis Johonnot and John McFadon, and the present petitioner has equal, if not superior claims upon the humanity of Congress. The committee beg leave to submit the following resolution:

Resolved, That the prayer of the petitioner, so far as to free his person from arrest or confinement, on account of any judgment obtained against him, in behalf of the United States, is reasonable, and ought to be granted.

9th CONGRESS.] **No. 255.** [2d SESSION.

STATE OF THE FINANCES.

COMMUNICATED TO THE SENATE, DECEMBER 8, 1806.

In obedience to the directions of the act supplementary to the act, entitled "An act to establish the Treasury Department," the Secretary of the Treasury respectfully submits the following report and estimates:

REVENUE AND RECEIPTS.

The nett revenue arising from duties on merchandise and tonnage, which accrued during the year 1804, amounted, after deducting that portion which arose from the additional duties constituting the Mediterranean fund, to $12,673,458

And that which accrued during the year 1805, amounted, after making a similar deduction (as will appear by the statement A) to - - - - - - - - - - 13,083,823

It is ascertained that the nett revenue which has accrued during the three first quarters of the year 1806, exceeds that of the corresponding quarters of the year 1805; and that branch of the revenue may, exclusively of the Mediterranean fund, be safely estimated, for the present, at thirteen millions of dollars.

The statement B exhibits in detail the several species of merchandise, and other sources, from which that revenue was collected during the year 1805.

It appears by the statement C that the sales of public lands have, during the year ending on the 30th September, 1806, exceeded 473,000 acres. The actual payments by purchasers, have, during that period, amounted to 850,000 dollars, of which sum near 700,000 dollars have been paid in specie, and the residue in stock of the public debt. The specie receipts from that source may, after deducting charges, and the five per cent. reserved for roads, be estimated, for the ensuing year, at five hundred thousand dollars.

The receipts arising from the permanent revenue of the United States may, therefore, without including the arrears of direct tax and internal revenues, the duties on postage, and other incidental branches, be computed, for the year 1807, at - - - - - - - - - 13,500,000

And the payments into the treasury during the same year, on account of the temporary duties constituting the Mediterranean fund, estimated at - - - - - - - - 1,000,000

Making, in the whole, an aggregate of $14,500,000

EXPENDITURES.

The permanent expenses are estimated at 11,400,000 dollars, and consist of the following items, viz:

I. The annual appropriation of eight millions of dollars, for the payment of the principal and interest of the public debt, of which sum, not more than 3,600,000 dollars will, for the year 1807, be applicable to the payment of interest, - - - - - - - - - - $8,000,000

II. For the Civil department, and all domestic expenses of a civil nature, including invalid pensions, the light house and mint establishments, the expenses of surveying public lands, the fourth instalment of the loan due to Maryland, and a sum of 130,000 dollars to meet such miscellaneous appropriations, not included in the estimates, as may be made by Congress, - - - - - 1,150,000

III. For expenses incident to the intercourse with foreign nations, including the permanent appropriation for Algiers, - - - - - - - - - - - - 200,000

IV. For the Military and Indian departments, including trading houses, and the permanent appropriations for certain Indian tribes, - - - - - - - - - - - - 1,150,000

V. For the Naval establishment, - - - - - - - - - - - - 900,000

$11,400,000

The extraordinary demands for the year 1807, already authorized by law, amount to two millions seven hundred thousand dollars, viz:

The balance of the American claims assumed by the French convention, which remained unpaid on the 30th September last, amounting to, - - - - - - - - 700,000

And the two millions of dollars appropriated by the act of 13th February, 1806, making provision for defraying any extraordinary expenses attending the intercourse between the United States and foreign nations, - - - - - - - - 2,000,000

2,700,000

Making, altogether, - - - - - - - - - - - $14,100,000

From which it appears that, besides a surplus of four hundred thousand dollars, the resources of the ensuing year will be sufficient to meet the current demands, and to discharge, without recurring to the loan authorized by the last mentioned act, the extraordinary appropriation of two millions for foreign intercourse.

It is here proper to state, that, under the authority given by that act, a credit of one million of dollars has been opened in Holland, to the ministers of the United States appointed to treat with Spain. Should the credit be used, the million will be charged to the proper appropriation; but, although the balance chargeable to the expenditure of the year 1807, will, in that case, be only one, instead of two millions, as stated in the above estimate, the general result will be the same, as it will then be necessary to replace, in Holland, the million thus employed for a different object than the payment of the foreign debt, to which it now stands charged.

The balance in the treasury amounted, on the 30th day of September, 1805, to $4,558,664 02; and, on the 30th day of September, 1806, to $5,496,969 77. But it will, on account of the heavy payments to be made in the course of this month for the public debt, be probably reduced, on the 1st January, 1807, to a sum not much exceeding four millions of dollars.

PUBLIC DEBT.

The annexed note of the proceedings of the Commissioners of the Sinking Fund, marked E, shows that a considerable portion of the annual appropriation of eight millions of dollars was applicable this year to the reimbursement or purchases of the domestic debt. No more than 17,517 dollars and 61 cents were offered at market price, and accordingly purchased. The reimbursement of the Navy six per cent., amounting to 711,700 dollars, was, therefore, effected on the 30th day of September last, and that of the five and a half per cent. stock, amounting to 1,847,500 dollars, is advertised for the 1st day of January next. The payment of the last mentioned sum will be made by the treasury in the course of this month. Although a more than usual portion of the appropriation for the calendar year 1806, falls, for that reason, on the last quarter, it appears, by the statement D, that the payments on account of the principal of the public debt have, during the year ending on the 30th day of September, 1806, amounted to near three millions two hundred and fifty thousand dollars.

It appears by the same statement, that the payments on account of the principal of the public debt have, from the 1st of April, 1801, to the 30th September, 1806, amounted to, - - - - - - - $21,203,903 55

The payments on the same account, to be made by the treasury in the course of this month, are—

For the reimbursement of the five and a half per cent. stock, - - -	1,847,500 00	
For the annual reimbursement of the six per cent. and deferred stocks, - -	993,389 19	
		2,840,889 19
Amounting, altogether, to		$24,044,792 74

And making the total of principal of the public debt, reimbursed from the 1st of April, 1801, to the 1st January, 1807, more than twenty-four millions of dollars.

During the same period, there have also been paid to Great Britain, in satisfaction and discharge of the money which the United States might have been liable to pay, in pursuance of the provisions of the sixth article of the treaty of 1794, two millions six hundred and sixty-four thousand dollars; and to the holders of bills, drawn by the minister of the United States, at Paris, on account of American claims assumed by the convention with France, a sum exceeding three millions and fifty thousand dollars; neither of which sums is included in the preceding statement of debt redeemed.

As the only parts of the public debt which the United States have a right to reimburse, during the year 1807, consist of the annual reimbursement of the six per cent. and deferred stocks, estimated at 1,540,707 dollars, and of the four and a half per cent. stock, amounting to 176,000 dollars, it will not be practicable, unless purchases can be effected within the limitations prescribed by law, to apply, during that year, the whole of the annual appropriation of eight millions of dollars. The unexpended balance, together with the appropriation for the year 1808, will enable the United States to reimburse, on the 1st of January, 1809, the whole of the eight per cent. stock, which is irredeemable before that day.

But in order that Congress may have a clear view of the situation of the public debt after the year 1808, and be enabled to decide on the propriety of making further legislative provision for that object, it appears necessary to state, distinctly: 1st, The operations which will take place in relation to the debt, during the years 1807 and 1808. 2dly, The several species and aggregate of debt, which will have been extinguished between the 1st April, 1801, and the 1st January, 1809. 3dly, The several species and aggregate of debt remaining unpaid on the last mentioned day. 4thly, A comparative view of the revenue, and annual payments on account of the debt, after that day.

I. The payments to be made during the years 1807 and 1808, on account of the principal and interest of the public debt, consist of the following items, viz:

Interest and reimbursement of the six per cent. and deferred stocks, - - - -		$6,688,296 08
Of which sum, the sum required for interest is, - - - - -	3,512,337 83	
And the reimbursement of principal will amount to - - - - -	3,175,958 25	
	$6,688,296 08	
Interest and charges on all the other species of debt, - - - - - -		3,529,457 50
Principal of the eight per cent. and four and a half per cent stocks, - - - -		6,538,400 00
Making, altogether, - - - - - - - - -		$16,756,153 58
That is to say, for interest, - - - - - - -	7,041,795 33	
And in reimbursement of principal, - - - - - -	9,714,358 25	
	$16,756,153 58	

This sum exceeds, by only 756,000 dollars, the sixteen millions appropriated by law for those two years; and that difference may be supplied, according to law, from the surplusses of revenue already accrued, which are sufficient for that purpose, and which it will be eligible to apply in that manner, in order that the United States may not continue to pay an interest of eight per cent., any longer than they are compelled to do it by the terms of the loan.

II. The amount of debt redeemed from the 1st of April, 1801, to the 1st January next, has been already stated to be, - - - - - - - - - - - -	$24,044,792 74
And the principal which will be reimbursed during the year 1807 and 1808, amounts, by the preceding statement, to - - - - - - - - - - -	9,714,358 25
Making, together, more than thirty-three millions seven hundred and fifty thousand dollars, reimbursed between the 1st of April, 1801, and the 1st January, 1809.	$33,759,150 99

Which sum consists of the following items, viz:

The whole of the foreign debt, - - - - - - - - - -	$10,236,108 05
The whole of the loans formerly obtained from the Bank of the United States, and of the Navy six, five and a half, four and a half, and eight per cent. stocks, - - - - - -	12,537,600 00
Annual reimbursements of the six per cent. and deferred stocks, - - - - -	10,631,575 67
Payments in various species of stock, for public lands, stock purchased, and unfunded debt reimbursed,	353,867 27
	$33,759,150 99

III. The debt remaining unpaid on the 1st day of January, 1809, will consist of the following species:

Unredeemed amount of old six per cent. and deferred stocks, reimbursable only at the rate of eight per cent. a year (for principal and interest) on the nominal amount,	$27,142,357 21
Three per cent. stock,	19,019,481 56
1796 six per cent. stock, redeemable in 1819,	80,000 00
Louisiana stock, reimbursable in four annual instalments, in the years 1818, 1819, 1820, and 1821,	11,250,000 00
Amounting, altogether, to near fifty-seven millions and five hundred thousand dollars,	$57,491,838 77

The Louisiana stock cannot be reimbursed before the period fixed by the contract. The gradual operation of the annual reimbursement will extinguish the old six per cent. in the year 1818, and the deferred stock in 1824; after which year the only remaining incumbrance will be the interest on the three per cent. stock, which, in its present shape, may be considered as irredeemable. Purchases cannot be relied upon, as the application of even an inconsiderable sum would raise the stocks above the prices limited by law. It follows, that all the species of debt on which the entire annual appropriation of 8,000,000 dollars could operate, will have been reimbursed prior to the year 1809; that the remaining debt cannot, without some modifications, assented to by the public creditors, be more rapidly or completely discharged than is here stated; and that the annual payments on that account, will, after the year 1808, and prior to the year 1818, be reduced to the interest and annual reimbursement, amounting to near 4,600,000 dollars, as will more fully appear by the annexed table, marked G.

IV. The revenue derived from customs during the year 1802, which was a year of European peace, was much less in proportion than that of any of the immediately preceding or following years, and yet exceeded ten millions of dollars. As it has been ascertained that the population of the United States increases at the rate of thirty-five per cent. in ten years, the revenue derived from customs for the year 1812, may be estimated at thirteen millions five hundred thousand dollars: to which, adding only five hundred thousand dollars, for the annual proceeds of the sales of public lands, will give fourteen millions of dollars for the total revenue of that year, or for the average revenue of the years 1809—1815. And this must be considered as a very moderate computation, since it does not include the revenue derived from New Orleans; is predicated on the supposition that the wealth of the United States increases in no greater ratio than their population; and does not exceed the sum, which, exclusively of the Mediterranean fund, was received last year into the treasury.

The annual payments on account of the public debt will, during the same period, amount, as has already been stated, to 4,600,000 dollars. All the other expenses of the United States, whether domestic or foreign, of a civil nature, or for the support of the existing military and naval establishments, do not, at present, exceed 3,500,000 dollars. The total annual expenditure, allowing four hundred thousand dollars a year for contingencies, may, therefore, be estimated, after the year 1808, at eight millions and a half; which, deducted from a revenue of fourteen millions, will leave a nett annual surplus of five millions and a half of dollars.

The question now recurs, whether a portion of that surplus would not be most advantageously employed in hastening the reduction of the debt? Whether some mode may not be devised, to provide, within a short period, for its final and complete reimbursement, and, thereby, release the public revenue from every incumbrance? This can only be effected by a modification of the debt, assented to by the public creditors; and a conversion of the old six per cent. deferred, and three per cent. stocks, on terms mutually beneficial, into a common six per cent. stock, redeemable within a limited time, has appeared the most simple and eligible, if not the only practicable plan, that can be adopted. For its details, a reference is respectfully made to a letter written in January last, to the Chairman of the Committee of Ways and Means, a copy of which, marked F, is annexed. It will only be necessary to state, that, if such a plan should be sanctioned by Congress, and accepted by the creditors, those several species of debt, amounting, on the 1st of January, 1809, to something more than forty-six millions of dollars, would be converted into a six per cent. stock, amounting to less than forty millions of dollars, which the continued annual appropriation of eight millions of dollars would (besides paying the interest on the Louisiana debt) reimburse, within a period of than seven years, or before the end of the year 1815, as will appear by the table marked H.

The total annual expenditure for those seven years, would then, allowing still 3,500,000 dollars for current expenses, and 400,000 dollars for contingencies, amount to something less than twelve millions of dollars; which, deducted from a revenue of fourteen millions of dollars, would still leave, after the year 1808, a clear surplus of more than two millions of dollars, applicable to such new objects of general improvement or national defence, as the Legislature might direct, and existing circumstances require. And, after the year 1815, no other incumbrance would remain on the revenue than the interest and reimbursement of the Louisiana stock, the last payment of which, in the year 1821, would complete the final extinguishment of the public debt.

All which is respectfully submitted.

ALBERT GALLATIN, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *December* 5, 1806.

A.

A Statement exhibiting the amount of Duties which accrued on Merchandise, Tonnage, Passports, and Clearances; of Debentures issued on the exportation of Foreign Merchandise; of Payments for Bounties and Allowances, and for expenses of collection, during the years 1804 *and* 1805.

	Duties on			Debentures issued.	Bounties & allowances.	Gross revenue.	Expenses on collection.	Nett revenue.
	Merchandise.	Tonnage.	Passports & clearances.					
1804	20,374,053 29	209,249 28	17,334 00	6,686,483 00	192,741 51	13,721,412 06	484,895 85	13,236,516 21
1805	23,601,709 56	215,731 20	18,954 00	8,955,745 00	190,674 04	a14,689,975 72	554,836 76	14,135,138 96

a Gross revenue for the year 1805, $14,689,975 72
Deduct interest and storage, - 13,258 96
Gross revenue, per statement B, $14,676,716 76

NOTE.—The difference between the above statement, for the year 1804, and that rendered to Congress last session, arises from accounts being included in the above, which were not received at the time the statement rendered last session was made out.

A Statement of the amount of American and Foreign Tonnage, employed in Foreign Trade, for the year 1805, *as taken from the records of the Treasury.*

American tonnage in foreign trade, - - - - - - - - - Tons,		922,298
Foreign tonnage, - - - - - - - - - - - -		87,843
Total amount of tonnage employed in the foreign trade of the United States, - -		1,010,141
Proportion of foreign tonnage to the whole amount of tonnage employed in the foreign trade of the United States, - - - - - - - - - - -		8.7 to 100

TREASURY DEPARTMENT, *Register's Office, November* 27, 1806.

JOSEPH NOURSE, *Register.*

B.

A Statement exhibiting the value and quantities, respectively, of Merchandise, on which duties actually accrued during the year 1805, *(consisting of the difference between articles paying duty, imported, and those entitled to drawback, re-exported) and, also, of the nett revenue which accrued during that year, from duties on Merchandise, Tonnage, Passports, and Clearances.*

Goods paying duties ad valorem.			
33,506,584 dollars, at 12½ per cent. - - - - - -		$4,188,323 00	
7,248,627 do. 15 do. - - - - - -		1,087,294 05	
405,470 do. 20 do. - - - - - -		81,094 00	
Additional duty on $41,537,612, at 2½ per cent. - - -		(*A*)1,038,440 30	
41,160,681		6,395,151 35	
(*a*) Spirits, 7,641,207 gallons, at 29.2 cents, average, - - -		2,232,901 85	
(*b*) Sugar, 68,046,865 pounds, at 2.6 do. do. - - -		1,746,979 85	
(*c*) Salt, 2,816,455 bushels, at 20 do. - - - -		563,291 00	
(*d*) Wines, 2,604,611 gallons, at 30.5 do. average, - - -		793,794 85	
(*e*) Teas, 3,354,381 pounds, at 19.9 do. do. - -		669,190 37	
Coffee, 4,816,274 do. at 5 do. - - - -		240,813 70	
Molasses, 9,226,446 gallons, at 5 do. - - - -		461,322 30	
(*f*) All other articles, - - - - - - - -		764,165 84	
		13,867,611 11	
Deduct duties refunded, after deducting therefrom duties collected on merchandise, the particulars of which could not be ascertained, and difference in calculation, - - - - - - - - -		26,661 88	
			$13,840,949 23
3½ per cent. retained on drawbacks, - - - - - -		- -	328,144 79
Extra duty of 10 per cent. on merchandise imported in foreign vessels, -		- -	202,937 54
Nett amount of duties on merchandise, - - - - -		- -	14,372,031 56
Duties on tonnage, - - - - - - - - -		156,430 35	
Light money, - - - - - - - - -		59,300 85	
			215,731 20
Duties on passports and clearances, - - - - - -		- -	18,954 00
			14,606,716 76
Sundry accounts not yet received, estimated at - - - -		- -	70,000 00
Gross revenue, as per statement A, - - - - -		- -	14,676,716 76
Deduct expenses of collection, - - - - - - -		- -	554,836 76
Nett revenue, - - -		- -	$14,121,880 00

Explanatory Statements and Notes.

(*d*) Additional duty of 2½ per cent.				$1,038,440 30
3½ per cent. retained on drawbacks,				6,647 72
Extra duty of 10 per cent. on merchandise imported in foreign vessels,				6,227 15
				$1,051,315 17
(*a*) Spirits—Grain,	1st proof,	317,954 gallons, at 28 cents,		$89,027 12
	2d	8,247	29	2,391 63
	3d	32,406	31	10,045 86
	4th	57,544	34	19,564 96
	5th	1,723	40	689 20
	6th	43	50	21 50
Other materials,	1st & 2d	1,137,012	25	284,253 00
	3d	3,061,619	28	857,253 32
	4th	2,995,394	32	958,526 08
	5th	29,159	38	11,080 42
	6th	106	46	48 76
		7,641,207		$2,232,901 85
(*b*) Sugar—Brown,		58,885,220 pounds, at 2½ cents,		$1,472,130 50
White,		9,161,645	3	274,849 35
		68,046,865		$1,746,979 85
(*c*) Salt, imported, bushels of 56 pounds,			3,782,328	
Exported,		12,503		
Amount of bounties and allowances, $190,674 04, reduced into bushels at the present rates,		953,370		
			965,873	
Paying duty, bushels of 56 pounds,			2,816,455, at 20 cents,	$563,291 00
(*d*) Wines—Madeira, 1st quality,		206,159 gallons, at 58 cents,		$119,572 22
Do. 2d quality,		2,909	50	1,454 50
Sherry and St. Lucar,		303,135	40	121,254 00
Oporto and Lisbon,		293,734	30	88,120 20
Burgundy and Champaigne,		3,931	45	1,768 95
Teneriffe, Fayal, and Malaga,		816,621	28	288,653 88
Other, in bottles,		66,692	35	22,342 20
Do. in casks,		911,430	23	209,628 90
		2,604,611		$793,794 85
(*e*) Teas—Bohea,		461,516 pounds, at 12 cents,		$55,381 92
Souchong,		1,144,223	18	205,960 14
Hyson,		478,924	32	153,255 68
Other green,		1,269,718	20	253,943 60
Extra duty on teas imported from other places than India,				649 03
		3,354,381		$669,190 37

Explanatory Statements and Notes—Continued.

(f) ALL OTHER ARTICLES.		QUANTITIES.		RATE OF DUTY.	EXCESS OF DUTIES OVER DRAWBACK.	EXCESS OF DRAWBACK OVER DUTIES.	
		Excess of importation over exportation.	Excess of exportation over importation.	Cents.			
Domestic spirits from domestic produce,	gallons,	1,339	-	7	$93 73		
Beer, ale, and porter,	do	209,639	-	8	16,771 12		
Cocoa,	pounds,	2,119,657	-	2	42,393 14		
Chocolate,	do	4,285	-	3	128 55		
Sugar candy,	do	826	-	11½	94 99		
Loaf,	do	780	-	9	70 20		
Other refined,	do	237	-	6⅔	15 41		
Almonds,	do	144,202	-	2	2,884 04		
Currants,	do	41,378	-	2	827 56		
Prunes and plums,	do	167,907	-	2	3,358 14		
Figs,	do	220,054	-	2	4,401 08		
Raisins, in jars, and muscadel,	do	850,288	-	2	17,005 76		
Other,	do	1,971,201	-	1½	29,568 02		
Candles, tallow,	do	94,175	-	2	1,883 50		
Wax,	do	2,463	-	6	147 78		
Cheese,	do	77,210	-	7	5,404 70		
Soap,	do	215,259	-	2	4,305 18		
Tallow,	do	478,651	-	1½	7,179 77		
Mace,	do	10,071	-	125	12,588 75		
Nutmegs,	do	25,967	-	50	12,983 50		
Cinnamon,	do	14,911	-	20	2,982 20		
Cloves,	do	47,771	-	20	9,554 20		
Pepper,	do	-	602,970	6	-	36,178 20	
Pimento,	do	6,339	-	4	253 56		
Chinese cassia,	do	75,795	-	4	3,031 80		
Tobacco, other than snuff and cigars,	do	4,544	-	6	272 64		
Snuff,	do	6,552	-	10	655 20		
Indigo,	do	86,411	-	25	21,602 75		
Cotton,	do	71,077	-	3	2,132 31		
Powder, hair,	do	5,748	-	4	229 92		
Gun,	do	653,321	-	4	26,132 84		
Starch,	do	8,720	-	3	261 60		
Glue,	do	32,812	-	4	1,312 48		
Pewter plates and dishes,	do	67,949	-	4	2,717 96		
Anchors and sheet iron,	do	742,287	-	1½	11,134 30		
Hoop and slit iron,	do	169,525	-	1	1,695 25		
Nails,	do	3,503,379	-	2	70,067 58		
Spikes,	do	457,189	-	1	4,571 89		
Quicksilver,	do	91,864	-	6	5,511 84		
Ochre, yellow, in oil,	do	22,168	-	1½	332 52		
Dry, yellow,	do	175,012	-	1	1,750 12		
Spanish brown,	do	682,429	-	1	6,824 29		
White and red lead,	do	2,139,256	-	2	42,785 12		
Lead, and manufactures of lead,	do	4,448,935	-	1	44,489 35		
Seines,	do	4,849	-	4	193 96		
Cordage, tarred,	do	790,615	-	2	15,812 30		
Untarred,	do	60,871	-	2½	1,521 78		
Cables,	do	62,653	-	2	1,253 06		
Steel,	cwt.	9,717	-	100	9,717 00		
Hemp,	do	115,725	-	100	115,725 00		
Yarn, untarred,	do	-	1	225	-	2 25	
Twine and pack-thread,	do	3,096	-	400	12,384 00		
Glauber salts,	do	447	-	200	894 00		
Coal,	bushels,	498,543	-	5	24,927 15		
Fish, dried,	quintals,	141,847	-	50	70,923 50		
pickled, salmon,	barrels,	6,832	-	100	6,832 00		
Mackerel,	do	10,163	-	60	6,097 80		
All other,	do	10,501	-	40	4,200 40		
Glass, black quart bottles,	groce,	15,174	-	60	9,104 40		
Window, not above 8 by 10,	100 sq. ft.	20,429		160	32,686 40		
Do do 10 by 12,	do	4,619	-	175	8,083 25		
Do all above 10 by 12,	do	5,081	-	225	11,432 25		
Cigars,	M.	16,492	-	200	32,984 00		
Lime,	casks,	598	-	50	299 00		
Boots,	pairs,	2,447	-	75	1,835 25		
Shoes, silk,	do	9,224	-	25	2,306 00		
All other, for men and women,	do	34,993	-	15	5,248 95		
Children,	do	302	-	10	30 20		
Cards, wool and cotton,	dozens,	1	-	50	50		
Playing,	packs,	13,790	-	25	3,447 50		
					800,346 29	36,180 45	764,165 84

TREASURY DEPARTMENT, *Register's Office, November 27th*, 1806.

JOSEPH NOURSE, *Register*.

C.

Statement of the Land sold in the districts of Marietta, Zanesville, Steubenville, Chillicothe, and Cincinnati, from 1st October, 1805, to 30th September, 1806; showing, also, the amount of receipts from individuals, and payments made by Receivers, during the same time, with the balances due, both on October 1st, 1805, and October 1st, 1806.

Offices.	Lands sold.		In the hands of Receivers, 1st October, 1805.	Due by individuals, 1st October, 1805.	Receipts by Receivers, from individuals.		Payments by Receivers.			Balance due on 1st October, 1806.		Total balance due 1st October, 1806.
	Acres.	Purchase money.			On acc't of purchase money.	On accou't of forfeitures.	Into treasury.	The part for expenses.	Repayments.	From individuals.	By Receivers.	
Marietta,	$3,809.26	$11,497 74	$3,467 30	$23,053 50	$12,063 91½	$16 00	$5,988 64½	$585 35½	-	$22,487 35½	$9,558 57	$32,045 92½
Zanesville,	62,356.99¼	124,713 99	5,383 42	60,465 03½	42,885 66	143 74½	41,074 85	2,107 58	$15 56	142,293 36¾	7,322 41½	149,615 77¾
Steubenville,	124,067.62	265,864 02	58,901 47¼	557,768 49½	256,880 41¼	314 92	223,762 78¼	7,094 12¼	1,168 38	566,752 10¾	91,165 64½	657,917 74¾
Chillicothe,	95,564.04	205,531 74	100,664 65	436,325 37	223,965 66½	302 59	242,830 91	7,249 75	-	417,891 44	82,101 99½	499,993 44
Cincinnati,	187,413.72	393,750 53	61,027 26¾	1,016,693 42¼	314,310 63¼	811 53	275,878 26	10,225 24	789 17½	1,096,133 32	99,481 99½	1,195,615 31¼
Total,	473,211.63¼	1,001,358 02	229,444 11	2,094,305 85	850,106 28½	1,588 78½	(a)789,535 44¾	27,262 04¾	1,973 11½	2,245,557 58½	289,630 62	2,535,188 20½

Total sales of land, from the opening of the land office to 30th September, 1805, - - - - - - - - - 1,912,602.32¾ acres.
Amount sold since, as above stated, - - - - - - - - - - - 473,211.63½

Total, 2,385,813.96¼

(a.) Paid into treasury, in stock transferred to United States, - - - - - - - - - - - $156,632 34
Paid in specie, by warrants on Receivers:
For payments made by themselves, - - - - - - - - - - - 577,008 46
For payments made by individuals, - - - - - - - - - - - 22,550 22
595,558 68
Payments by Receivers, to be covered by warrants, - - - - - - - - - - - 48,666 72¾
800,857 74¾
Moneys paid by individuals to the Treasurer of United States, in the year ending 30th September, 1806, included in the above amount of warrants for "payments made by individuals," but not yet stated in the accounts of Receivers, - - - - - - - - - - 11,322 30
$789,535 44¾

STATEMENT C—Continued.

Estimate showing when the instalments which compose the balance due from individuals will become payable.

OFFICES.	Remaining due in 1806.	Becoming due in 1807.	Becoming due in 1808.	Becoming due in 1809.	Becoming due in 1810.	TOTAL BALANCE.
Marietta, - -	$2,147 09	$6,020 25¾	$7,775 09¼	$4,016 94½	$2,527 97	$22,487 35½
Zanesville, - -	- -	31,185 50⅞	51,470 36⅞	42,621 99	17,015 49½	142,293 36½
Steubenville, - -	17,394 85¼	201,617 93¼	190,393 36½	126,689 86½	30,656 08½	566,752 10¼
Chillicothe, - -	- -	151,021 22¾	152,307 88¾	93,196 26½	21,366 06¼	417,891 44½
Cincinnati, - -	224,391 24¼	211,253 05⅛	251,296 59⅞	223,787 79¼	*185,404 62½	1,096,133 32
	243,933 18½	601,097 98	653,243 31¼	490,312 85¾	256,970 23¾	2,245,557 58½

* Of this sum, $57,738 75 is due 31st December, 1811, for the last instalments of pre-emption sales.

TREASURY DEPARTMENT, *Register's Office, December*, 1806.

D.

An estimate of the principal redeemed of the Debt of the United States, from 1st October, 1805, to 30th September, 1806, inclusive; showing the redemption of the principal of the said debt, from 1st April, 1801, to 30th September, 1806.

			Redemption from 1st October, 1805, to 30th September, 1806.	Redemption from 1st April, 1801, to 30th Sept'r, 1805, per the Secretary's report of the 9th December, 1805.	Total principal redeemed, from 1st April, 1801, to 30th September, 1806.
On account of the Domestic debt.					
The amount of warrants issued on the Treasurer of the United States, on account of the interest of the domestic debt, and of the reimbursement or purchases of the old six per cent. and deferred stocks, from 1st Oct. 1805, to 30th Sept. 1806, was	$4,476,047 88				
Deduct interest which accrued during the same period, calculated quarter-yearly,	3,154,343 16				
From which deduct gain on purchases, - - - - -	437 96 *(b.)*				
		3,153,905 20			
			*a*1,322,142 68	5,157,603 16	6,479,745 84
Reimbursement of the Navy six per cent. stock, - - -			711,700 00	-	711,700 00
Payments made in certificates of the debt of the United States, on account of lands, - - - - - - - - -			167,400 35	94,617 81	262,018 16
Payments made to foreign officers, and for certain parts of the domestic debt, - - - - - - - - -			222 26	74,109 24	74,331 50
Payments on account of the domestic loans, - - -			-	3,440,000 00	3,440,000 00
On account of the Foreign debt.					
The amount of warrants issued on the Treasurer, exclusive of $5,950 repaid into the treasury, and $5,668 52, the commissions to agents purchasing bills of exchange, was -		$1,803,765 06			
Deduct interest accruing thereon, viz:					
On the Dutch debt, including commissions and charges, - - - -	$115,474 00				
On the Louisiana stock, including commissions - - - - -	678,073 50				
	793,547 50				
Deduct gain on exchange, - -	37,430 21				
		756,117 29			
			1,047,647 77	9,188,460 28	10,236,108 05
			$3,249,113 06	$17,954,790 49	$21,203,903 55

(*a.*) Viz: Six per cent. and deferred stocks purchased, - - - - - - - - $17,517 61
On account of reimbursement of do. - - - - - - - - - 1,304,625 07
$1,322,142 68

(*b.*) The unredeemed amount of six per cent. and deferred stock purchased, was, - - $17,517 61
Paid for at 97½ per cent. - - - - - - - - - - - 17,079 65
Gain, - $437 96

TREASURY DEPARTMENT, *Register's Office, 27th November*, 1806.

JOSEPH NOURSE, *Register.*

E.

At a meeting of the Commissioners of the Sinking Fund, on the 28th day of April, 1806—

Present: JAMES MADISON, *Secretary of State.*
ALBERT GALLATIN, *Secretary of the Treasury.*
JOHN BRECKENRIDGE, *Attorney General.*

The Secretary of the Treasury laid before the Board a report, dated the 26th April, 1806, which was read, and is as follows:

"That the current payments to be made by the commissioners of the sinking fund, during the year 1806, are estimated as followeth, viz:

Reimbursement and interest on the domestic debt,	$4,585,000
Instalments and interest on the Dutch debt, payable from 1st January, to the 1st June, 1807, and which must, therefore, be remitted in 1806,	1,004,032
One year's interest on the Louisiana stock,	678,375
Amounting, altogether, to	$6,267,407
And leaving, in order to complete the annual appropriation of eight millions of dollars, a sum exceeding one million seven hundred and thirty thousand dollars, (exclusively of the interest which may be redeemed by the payment of said sum) to be applied in such manner as the Board shall direct,	1,732,593
	$8,000,000

That the said sum may be applied either to reimbursements or purchases of the public debt.

That the only portions of the debt which may be reimbursed, are:

The Navy six per cent. stock, amounting to	$711,700
The five and a half per cent. stock, amounting to	1,847,500
And the four and a half per cent. stock, amounting to	176,000

And that it is now submitted, whether, previous to advertising the reimbursement of the five and a half per cent. stock, it might not be advisable to ascertain whether a more advantageous application may be effected by purchases in the manner authorized by law."

Whereupon, it was *Resolved*,

1. That the sum, which, after making the current payments mentioned in the preceding report, shall remain to complete the annul appropriation of eight millions of dollars, be applied in the following manner, viz: first, to the purchase of the eight per cent., old six per cent., and deferred stocks, at a price not exceeding the rates fixed by law; giving the preference, in the first place, to the eight per cent., and, in the next place, to the deferred stock, provided that the President of the United States shall assent to such application; and, secondly, in case that a sufficient quantity of stock cannot be purchased, to the reimbursement of the navy six per cent. stock, and, at the option of the Secretary of the Treasury, either to the reimbursement of the five and a half per cent. stock, or of so much of the bills drawn on the treasury, by the minister of the United States at Paris, in conformity with the convention between France and the United States, of the 30th of April, 1803, as will be necessary to complete the payment of the said eight millions of dollars.

2. That the Treasurer of the United States be the agent, under the superintendence of the Secretary of the Treasury, for making the said purchases; that the said purchases be made by receiving sealed proposals for any sums which may be offered; and that the said agent forthwith advertise to receive such proposals, until the 13th day of June next, inclusively.

3. That notice of the reimbursement of such stocks as may be reimbursed, be given by the Secretary of the Treasury, prior to the 1st day of July next, and that the date of reimbursement be, at his option, either the 1st day of October, or the 1st day of January next.

JAMES MADISON, *Secretary of State.*
ALBERT GALLATIN, *Secretary of the Treasury.*
JOHN BRECKENRIDGE, *Attorney General U. S.*

Attest,
EDWARD JONES, *Secretary to the Commissioners of the Sinking Fund.*

F.

TREASURY DEPARTMENT, *January 20th*, 1806.

SIR:

I had the honor, in my letter of the 28th ultimo, to suggest that a conversion of the old six per cent. deferred, and three per cent. stocks, into a new six per cent. stock, would promote the intention of the Legislature to extinguish, within a fixed period, the whole debt of the United States. For a better understanding of the subject, a recapitulation of the several species of stock, which, on the first day of this year, constituted the public debt, is necessary. The first class embraces the several species of debt, reimbursable on or before the 1st day of January, 1809, viz:

I. *Dutch Debt.*

The amount of principal remaining unpaid on the 31st of December, 1805,	*Guilders*, 5,500,000	
Of which there had been remitted, previous to that day, in addition to the interest of the year 1806, a sum more than sufficient to discharge all the instalments payable in the same year, and amounting to,	2,000,000	
Leaving for the balance of principal unprovided for,	3,500,000 =	$1,400,000

Nine hundred and twenty thousand dollars of that sum fall due in the year 1807, and the residue is payable in two equal instalments, of 240,000 dollars each, on the 1st days of February, 1808 and 1809. The whole amount, therefore, will have been paid by the treasury, before the end of the year 1808.

II. *Eight per cent. stock, irredeemable till after the year* 1808.

The original amount of that stock was	$6,480,400	
Of which had been paid, in payment for public lands, prior to the 1st of January, 1806,	50,900	
Leaving the amount unredeemed,		6,429,500

Partial purchases may, perhaps, be effected within the limitations prescribed by Congress, during this and the two ensuing years; and, at all events, the whole will be reimbursed on the 1st day of January, 1809.

III. *Debts reimbursable at the pleasure of the United States, viz:*

Navy six per cent stock,	711,700	
Five and a half do.	1,847,500	
Four and a half do.	176,000	
		2,735,200
		0,564,700

Which will also be reimbursed before the year 1809, unless the price of stocks should render it more advantageous to purchase some other species of debt.		
The second class consists of debts payable at more distant periods, wich it does not appear practicable to anticipate, viz:		
I. 1796 six per cent. stock, redeemable in 1819, - - - - - -	80,000	
II. Louisiana stock, redeemable in four annual instalments, the first of which is payable in 1818, - - - - - - - - - - - -	11,250,000	
		11,330,000
The old six per cent. deferred, and three per cent. stocks constitute the last class, and amount to the following sums:		
The nominal amount of six per cent. is - - - - - - - -	28,180,000	
Of deferred do. - - - - - - - -	13,660,000	
	41,840,000	
Of which has been redeemed, by the annual reimbursement of eight per cent. on account of principal and interest, (omitting fractions) viz:		
On the six per cent. stock, at the rate of 30.16 per 100 dollars, - - 8,500,000		
On the deferred stock, at the rate of 11.30 per 100 dollars, - - - 1,540,000		
	10,040,000	
Leaving the unredeemed amount on 1st January, 1806, (in round numbers) - -	31,800,000	
The nominal amount of three per cent. (in round numbers also) - - -	19,050,000	
		50,850,000
Total amount of the public debt, - - - - - -		$72,744,700

Although the old six per cent. and deferred stocks are still considered as a six per cent. stock, they are both, in fact, an annuity of eight per cent. on the original nominal amount, which, extinguishing the principal by degrees, will cease for the old six per cent. in the year 1818, and for the deferred in 1824. A certificate of six per cent. stock, of one hundred dollars nominal, was considered, on the 1st January, 1806, as equal to sixty-nine dollars and ninety-four cents, real six per cent. stock, because thirty dollars and sixteen cents of the principal had been discharged by the annual reimbursement of eight per cent., instead of which, it was, properly speaking, an annuity of eight dollars for twelve years and something less than nine months. And in the same manner, a certificate of deferred stock, of one hundred dollars nominal, was considered as equal to eighty-eight dollars and seventy cents, real six per cent. stock, instead of which, it was, strictly speaking, an annuity of eight dollars for eighteen years and something less than nine months.

The proposition now submitted to the Committee of Ways and Means is, that, in exchange for the present six per cent. and deferred, a common six per cent stock shall be offered to the public creditors, equal in amount to the unredeemed amount of the present stocks, and redeemable at the pleasure of the United States: Provided, however, that no partial payment shall be made on any new certificate or credit, but that Government shall be obliged to reimburse, at a single payment, the whole amount of each such new certificate or credit, and to give previous reasonable notice of such intended reimbursement. Although peculiar circumstances may prevent a general acceptance of that proposal, the exchange would certainly be advantageous to the creditors. Because, 1st, it is difficult to calculate, and inconvenient to reinvest, four times in each year, the portion of principal reimbursed, which makes part of the quarterly dividend; and every stockholder who does not fully thus reinvest, insensibly consumes his capital. 2dly, an annuity for a limited term of years is uniformly sold at market for a price less than its intrinsic or arithmetical worth, as may be exemplified by the market value of every lease, and of every estate, less than the absolute fee. For that reason, the Navy six per cent., which is redeemable at the pleasure of the United States, has always been worth, at market, something more than the old six per cent. and deferred stocks; and these, in England, do not even command a higher price than the American five and a half per cent. stock, which is, also, redeemable at will. 3dly, the time and manner in which the new stock would be reimbursed, would, as far as it is practicable, prevent any great fluctuation in its price, and fix its market value at par.

The exchange would also be advantageous to the public. 1st, Because Government will, thereby, be enabled to reimburse the whole in less that nine years instead of eighteen. And, 2dly, because, supposing that circumstances should render a resort to loans necessary, the terms on which these may be obtained, will, in a considerable degree, depend on the price of the existing stocks. It is, therefore, desirable that that species, the price of which has a tendency to regulate that of all others, should be as valuable as its rate of interest will admit; and it has already been stated, that the present six per cent. and deferred stocks, being an annuity for a number of years, are generally worth less than their intrinsic value. It is believed that that effect was sensibly felt in the operations connected with the purchase of Louisiana.

The advantages of the proposed conversion being reciprocal, no sacrifice should be made by the United States, in order to ensure the assent of the public creditors; those who may refuse it, will continue to receive the eight per cent. annuities, and these will, as has been stated, cease in the years 1812 and 1818. It appears, however, proper that such remaining annuities should be designated by their proper name, instead of carrying on the face of the certificates of stock, the deceptive appearance of a six per cent. stock. The annexed printed table, exhibiting the amount of principal redeemed on the first day of each quarter, shows the difficulty to persons not well versed in those transactions, of calculating the *true nominal* value or unredeemed amount of a stock which is perpetually diminishing, whilst its *apparent nominal* amount still remains the same. It may easily be understood, how it may, in some instances, happen, that the stockholder consumes his principal, whilst he supposes that he is only living on the interest; and how it does sometimes happen, that ignorant purchasers, thinking that the whole apparent nominal amount, as expressed on the face of the certificate, is still due by the United States, are induced to pay for stock more than its real value.

It is, therefore, proposed, that it should be enacted by law, that, in every case, where it shall be necessary to issue new certificates, either in lieu of such as may be lost or destroyed, or by reason of a transfer of the property itself, or from the books of one office to those of another, the new certificate should, on the face thereof, express the true amount of the annuity due, and of the time when it shall cease, instead of stating, as at present, the nominal amount of the stock which was originally due.

A conversion of the three per cent. into the six per cent. stock cannot be so easily effected; nor, indeed, without some apparent sacrifice on the part of the United States.

A three per cent. will always be worth more at market than a six per cent. stock, which produces an equal interest—

1st. Because there is a possibility that its nominal amount may ultimately be reimbursed.

2dly. Because, supposing it to be a perpetual annuity, the principal of which shall never be reimbursed, its market price is regulated, not only by the legal or market rate of interest in America, but but by the price of similar foreign stocks, and by the demand for American stocks in foreign countries. More than eleven millions of dollars of the American three per cent. stock are held by persons residing in England, Holland, and other foreign countries. That stock is never worth less than sixty per cent. of it nominal amount, when the old six per cent. stock is at par. It cannot, therefore, be expected, that the holders will assent to any modification which will not secure to them advantages at least equal to those they now possess; and the question to be decided by the committee and by Congress, is, whether that debt shall, henceforth, be considered as a perpetual incumbrance on the nation, or whether such a compensation shall be offered to the creditors, as may induce them to accept a conversion which will secure the ob-

ject heretofore contemplated—the total extinguishment of the American debt. It may not be improper to add, that, even to those who may think the accomplishment of that object either unimportant or impracticable, the taking into consideration such a state of things as may render new loans necessary, the existance of a three per cent. stock is ineligible. To a nation already incumbered with an immense debt, and subject, on account of her relative situation, to peace and war establishments of great magnitude and corresponding expense, the annual sum which it may be necessary to pay, in order to obtain extraordinary resources, becomes the primary consideration; and that species of stock which, in proportion to its rate of interest, is the most valuable at market, will naturally be created. The political and geographical situation of the United States permits at least a hope, that, under every contingency, the reimbursement of the debts which may necessarily be incurred, will, at a subsequent period, be attainable, and that the principal will not be increased for the sake of diminishing the intermediate payments of interest. As the ultimate value which a three per cent. stock may reach at market, has natural limits, and the probability of its reaching that value rests on uncertain contingencies, it is presumable that the assent of the creditors may be obtained on reasonable terms, and no greater sacrifice should certainly be made than the advantages expected from the operation will justify. In appreciating the value of the new six per cent. stock, which the creditors would receive, not only its nominal amount, but also the additional annuity which will be payable till the stock shall be reimbursed, must be taken into consideration. It will, on that account, be eligible to provide that it shall not be redeemable till after all the eight, five and a half, four and a half, and Navy six per cent. stocks, as well as all the stock which may be created in exchange of the old six per cent. and deferred stocks, shall have been reimbursed—a period which, supposing no adverse circumstances to intervene, may be estimated at about eight years. Thus, supposing the three per cent. to be converted into a six per cent. stock, at the rate of sixty per cent. of its nominal amount, the creditor would, at the end of eight years, receive sixty dollars, and, in the meanwhile, an annuity of three dollars and sixty cents, instead of three dollars, which he now receives; both which provisions may be considered as nearly equal to a redemption at the rate of sixty-five dollars. It may be added, that this new stock would be worth more at market than the six per cent. created in exchange of the old six per cent. and deferred, and probably more than par. The Louisiana stock, which is irredeemable for twelve years, is now worth, in England, one hundred and five, whilst the old six per cent. is only at ninety-five per cent. Whatever reasonable rate may be paid for the proposed conversion, the United States will provide, at a fixed price, for the redemption of the debt; and the creditor, besides receiving an intermediate additional interest, will exchange the uncertain contingency of a supposed increase of value for the certainty of a reimbursement, greater than the highest price which the three per cent. stock has ever yet reached. It has already been stated, that more than eleven millions of dollars of the three per cent. stock, are held by persons residing in foreign countries. About fourteen millions of the unredeemed amount of the six per cent. and deferred stocks, are in the same situation. As it will be more difficult to obtain the assent of that class of stock holders, particularly as relates to the three per cent. stock, it might also be agreed that the interest due to them on the new stock, should, like that on the Louisiana stock, be paid in Europe—a provision which, without costing much to the United States, will be a strong inducement in favor of the proposed modifications. Nor would it be impracticable to provide for an exchange of certificates in Europe, which would remove the objection arising from the delays and dangers incident to a double transmission of papers across the Atlantic. Some subordinate details may be introduced in the law; but these outlines will be sufficient to convey an idea of the plan which appears to be the most simple and cheapest mode of effecting the object contemplated. Still it is less the plan thus respectfully submitted, than the subject itself, which I have been desirous of bringing under the consideration of the committee. Although an ample appropriation has been made for the extinguishment of the whole of the public debt, the nature of the greater part of the stock will, unless some modification shall be obtained, prevent or considerably retard the accomplishment of that object. If no alteration shall take place in the nature of that stock, the Commissioners of the Sinking Fund will, after the year 1809, have no other means of applying near one-half of the annual appropriation, than by making purchases. Annual purchases to the amount of near four millions of dollars, would necessarily raise the old six per cent. and deferred stocks above par, and the three per cent. stock to the highest price of which it is susceptible. As a necessary consequence, the commissioners would cease to purchase; and without any real advantage being obtained by the creditors, the United States would continue to be encumbered, for a number of years, with the eight per cent., and in perpetuity with the three per cent annuities. Years, perhaps the most favorable for the extinguishment of the debt, would elapse, and periods might follow when the pressure of the annual payments would be sensibly felt. To improve the present time, appears the most provident course; will, it is believed, conform with the public opinion; and is most consistent with the former acts of the Legislature.

I have the honor to be, very respectfully, sir, your obedient servant,

ALBERT GALLATIN.

Hon. JOHN RANDOLPH, *Chairman of the Committee of Ways and Means.*

STATEMENT F—Continued.

Table showing the amount of principal (on the calculation of one hundred dollars) redeemed at certain quarter yearly periods, until its final extinction, by the United States, of their stock bearing an interest of six per cent. per annum, arising from the payment of dividends of eight per centum per annum, under the provisions of sundry acts of Congress.

		Amount redeem'd.		Amount redeem'd.		Amount redeem'd.		Amount redeem'd.
January 1, 1796, –	1802	2	1808	16.857.635.349	1814	38.096.666.858	1820	68.457.922.123
April, – –	–	2.3	–	17.110.499.879	–	38.668.116.860	.	69.484.790.955
July, – –	–	2.060.45	–	17.367.157.377	–	39.248.138.613	.	70.527.062.819
October, – –	–	2.091.356.75	–	17.627.664.737	–	39.836.860.693	.	71.584.968.761
January 1, 1797, –	1803	4.122.727.101	1809	19.892.079.708	1815	42.434.413.603	1821	74.658.743.293
April, – –	–	4.184.568.008	–	20.190.460.904	–	43.070.929.807	.	75.778.624.442
July, – –	–	4.247.336.528	–	20.493.317.817	–	43.716.993.754	.	76.915.303.809
October, – –	–	4.311.046.576	–	20.800.717.585	–	44.372.748.660	.	78.069.033.366
January 1, 1798, –	1804	6.375.712.274	1810	23.112.728.348	1816	47.038.339.890	1822	81.240.068.866
April, – –	–	6.471.347.958	–	23.459.419.273	–	47.743.914.989	.	82.458.669.899
July, – –	–	6.568.418.178	–	23.811.310.563	–	48.460.073.713	.	83.695.549.948
October, – –	–	6.666.944.450	–	24.168.480.221	–	49.186.974.819	.	84.950.983.197
January 1, 1799, –	1805	8.766.948.617	1811	26.531.007.424	1817	51.924.779.441	1823	88.225.247.945
April, – –	–	8.898.452.846	–	26.928.972.536	–	52.703.651.133	.	89.548.626.664
July, – –	–	9.031.929.639	–	27.332.907.124	–	53.494.205.900	.	90.891.856.064
October, – –	–	9.167.408.583	–	27.742.900.730	–	54.296.618.988	.	92.255.233.904
January 1, 1800, –	1806	11.304.919.712	1812	30.159.044.241	1818	57.111,068.273	1824	95.639.062.413
April, – –	–	11.474.493.508	–	30.611.429.905	–	57.967.734.297	.	97.073.648.349
July, – –	–	11.646.610.910	–	31.070.601.354	–	58.837.250.311	.	98.529.753.074
October, – –	–	11.821.310.074	–	31.536.660.374	–	59.719.809.066	.	100
January 1, 1801, –	1807	13.998.629.725	1813	34.009.710.279	1819	62.615.606.202		
April, – –	–	14.208.609.171	–	34.519.855.933	–	63.554.840.295		
July, – –	–	14.421.738.308	–	35.037.653.773	–	64.508.162.899		
October, – –	–	14.638.064.383	–	35.563.218.579	–	65.475.785.343		

Amount due July 1st, 1818, - - -	$1,470,246,926
Interest thereon, - - - - -	22,053,703
Amount of last payment, payable 1st October, 1818, and 1824,	$1,492,300,629

The real value of one hundred dollars, nominal, will be found by deducting the amount redeemed in any one quarter, from one hundred nominal dollars expressed in the stock bearing interest at six per cent.

G.

A Table of the annual payments to be made on account of the Public Debt, from the year 1809 *to the year* 1824, *if no modification of the same shall take place.*

YEARS.	Interest and reimbursement of		6 per cent. stock of 1796.		Louisiana stock.		Interest on three per cent. stock.	Total in each year.
	Six per ct. stock.	Deferred stock.	Inter'st	Principal.	Interest and charges.	Principal.		
	Dolls. cts.	Dolls. Cts.	Dolls.	Dolls.	Dollars.	Dollars.	Dolls. Cts.	Dolls. Cts.
From 1809 to 1817,	2,251,492 11	1,092,655 93	4,800	-	680,000	-	570,583 25	4,599,531 29
1818,	1,264,297 42	1,092,655 93	4,800	-	680,000	2,812,500	570,583 25	6,424,836 60
1819,	- - -	1,092,655 93	4,800	80,000	510,000	2,812,500	570,583 25	5,070,539 18
1820,	- - -	1,092,655 93	-	-	340,000	2,812,500	570,583 25	4,815,739 18
1821,	- - -	1,092,655 93	-	-	170,000	2,812,500	570,583 25	4,645,739 18
1822,	- - -	1,092,655 93	-	-	-	-	570,583 25	1,663,239 18
1823,	- - -	1,092,655 93	-	-	-	-	570,583 25	1,663,239 18
1824,	- - -	613,567 36	-	-	-	-	570,583 25	1,184,150 61
After 1824,	- - -	- - -	-	-	-	-	570,583 25	570,583 25

NOTE.—After the year 1824, the three per cent. stock, amounting to $19,019,481, will still be due, and the annual payment of the interest, amounting to $570,583 25, continue ever after.

H.

A table of the annual payments on account of the public debt, from the year 1809 *to the year* 1821, *on the supposition that the old six per cent. deferred, and three per cent. stocks shall be converted into a new six per cent. stock, redeemable within seven years; and that the annual appropriation of eight millions of dollars shall be continued till the final reimbursement of that new stock.*

YEARS.	Proposed 6 per cent. stock, issued in exchange for the old 6 per cent. deferred, and 3 per cent. stock.		Louisiana and 1796 six per cent. stocks.		Total in each year.
	Interest.	Principal.	Interest.	Principal.	
1809,	2,370,301	4,944,899	684,800	-	8,000,000
1810,	2,073,607	5,241,593	684,800	-	8,000,000
1811,	1,759,112	5,556,088	684,800	-	8,000,000
1812,	1,425,747	5,889,453	684,800	-	8,000,000
1813,	1,072,379	6,242,821	684,800	-	8,000,000
1814,	697,810	6,617,390	684,800	-	8,000,000
1815,	225,575	5,012,776	684,800	-	5,923,151
1816,	-	-	684,800	-	684,800
1817,	-	-	684,800	-	684,800
1818,	-	-	684,800	2,812,500	3,497,300
1819,	-	-	514,800	2,892,500	3,407,300
1820,	-	-	340,000	2,812,500	3,152,500
1821,	-	-	170,000	2,812,500	(*a*) 2,982,500

(*a.*) The whole of the public debt will then have been completely reimbursed.

K.

Comparative view of the annual payments to be made on account of the principal and interest of the public debt, after the year 1808, *agreeably to the principles assumed in the two preceding tables, marked G and H.*

Years.	Annual payments, agreeably to table G.	Annual payments, agreeably to table H.
1809,	4,599,531	8,000,000
1810,	4,599,531	8,000,000
1811,	4,599,531	8,000,000
1812,	4,599,531	8,000,000
1813,	4,599,531	8,000,000
1814,	4,599,531	8,000,000
1815,	4,599,531	5,923,151
1816,	4,599,531	684,800
1817,	4,599,531	684,800
1818,	6,424,836	3,497,300
1819,	5,070,539	3,407,300
1820,	4,815,739	3,152,500
1821,	4,645,739	2,982,500
1822,	1,663,239	The whole debt extinguished.
1823,	1,663,239	
1824,	1,184,151	
After 1824, in perpetuity,	570,583	

9th CONGRESS.] No. 256. [2d SESSION.

PUBLIC DEPOSITES IN BANKS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, DECEMBER 23, 1806.

The Secretary of the Treasury, in obedience to the resolution of the House of Representatives of the 8th instant, respectfully reports:

That the receipts into the treasury have amounted, during the year ending on 30th day of September, 1804, to	$11,574,211 04
During the year ending on the 30th day of September, 1805, to	13,611,753 96
And during the year ending on the 30th day of September, 1806, to	14,975,800 53
	$40,161,765 53

That, of the above mentioned sums, the following sums, consisting of drafts in favor of individuals, on collectors, and others, and of advances made by them, have not passed through the medium of banks, viz:

During the year ending on 30th of Sept. 1804,	$655,244 58	
Do do do 1805,	508,877 76	
Do do do 1806,	468,034 47	
		1,632,156 81

That all other moneys paid into the treasury during the above mentioned three years, were paid and deposited, by the collectors and other persons, into the following banks, viz:

In the Bank of the United States, at Philadelphia, and its several offices of discount and deposite, at Boston, New York, Baltimore, Washington, Norfolk, Charleston, Savannah, and New Orleans:

During the year ending 30th September, 1804,	10,391,315 50	
Do do do 1805,	12,203,875 99	
Do do do 1806,	13,600,688 12	
		36,195,879 61
In the Bank of New Hampshire, during the year ending 30th September, 1804,		1,465 81
Do Hartford, do do do		107 10
Do Albany, do do do		2,013 53
Do Providence, do do do		160,050 00
In the Roger Williams Bank, R. Island, do do do	62,000 00	
Do do do do 1805,	253,500 01	
Do do do do 1806,	190,561 12	
		506,061 13
In the Bank of Newport, do do 1804,	47,365 97	
Do do do 1805,	88,900 01	
Do do do 1806,	87,500 00	
		223,765 97
In the office of discount and deposite of the Bank of Pennsylvania, established at Pittsburg, during the year ending 30th September, 1804, - - -	225,781 93	
Do do do 1805, - - -	486,825 45	
Do do do 1806, - - -	477,669 89	
		1,190,277 27
In the Bank of Columbia, Dist. of Columbia, during the year ending 30th Sept. 1804,	25,952 96	
Do do do do 1805,	16,400 00	
Do do do do 1806,	37,296 93	
		79,649 89
In the Bank of Alexandria, during the year ending 30th September, 1804, -	2,913 66	
Do do do 1805, -	53,374 75	
Do do do 1806, -	114,050 00	
		170,338 41
Amounting, altogether, to		$40,161,765 53

That the moneys thus deposited have been drawn from time to time, in order to discharge the public expenditures, and have, also, sometimes been transferred, as the public service required, from one part of the Union to another, and from one bank to another; so that the balances, actually deposited in the several banks, have fluctuated from week to week, and from day to day; a circumstance which renders it impracticable, without great delay, to give a precise statement, from which to deduce the average balances, or permanent deposites in each bank.

That the annexed table exhibits the balances which were actually deposited in each bank on the last days of every quarter of the three years aforesaid, being the days on which the treasurer's accounts are periodically settled by the accounting officers of the treasury; but that the largest regular payments being made by the treasury towards the end of each quarter, it follows, that the balances, particularly in the Bank of the United States and its branches, have generally been greater than is there exhibited.

And that, taking that table as the basis, on which to form an estimate, it appears that the average balances in the several banks in which public moneys are now deposited, which balances may be considered as the permanent public deposites in such banks, have, for each of the three years aforesaid, amounted to the following sums, that is to say:

In the Bank of the United States and its several branches, as above mentioned:	
During the year ending 30th September, 1804, ...	$4,217,899 82
Do do 1805, ...	3,509,526 46
Do do 1806, ...	3,821,428 28
In the Pennsylvania Bank, and its branch at Pittsburg, during the year ending 30th Sept. 1804,	$157,847 82
Do do do 1805,	348,295 53
Do do do 1806,	315,858 39
In the Roger Williams Bank, during the year ending 30th Sept. 1804, . .	$62,000 00
Do do do 1805, . .	84,884 56
Do do do 1806, . .	47,460 43
In the Newport Bank, during the year ending 30th Sept. 1804, . . .	$23,572 08
Do do do 1805, . . .	36,769 26
Do do do 1806, . . .	28,418 89
In the Bank of Columbia, during the year ending 30th Sept. 1804, . . .	$39,837 89
Do do do 1805, . . .	28,951 89
Do do do 1806, . . .	37,862 34
In the Bank of Alexandria, during the year ending 30th Sept. 1804, . .	$13,080 18
Do do do 1805, . .	11,298 44
Do do do 1806, . .	39,716 85

All which is respectfully submitted.

ALBERT GALLATIN, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *December* 19, 1806.

Table exhibiting the balances of cash remaining in each of the Banks in which the moneys belonging to the Treasury of the United States are deposited, on the last day of each quarter, from the 1st October, 1803, to the 30th September, 1806.

BANKS.	1803. Balance on 31st Dec.	1804. Balance o 31st March.	1804. Balance on 30th June.	1804. Balance on 30th Sept.	1804. Balance on 31st Dec.	1805. Balance on 31st March.	1805. Balance on 30th June.	1805. Balance on 30th Sept.	1805. Balance on 31st Dec.	1806. Balance on 31st March.	1806. Balance on 30th June.	1806. Balance on 30th Sept.
Bank of the United States,	$996,047 40	$512,517 15	$945,955 12	1,614,945 56	1,130,905 00	$479,602 62	$591,672 79	$623,365 16	$554,488 88	$261,288 15	$717,952 60	$877,505 57
Office Discount and Deposite, Boston,	588,078 90	680,653 28	707,668 64	783,550 05	666,999 33	860,499 48	1,310,454 48	1,170,450 86	818,569 90	794,820 79	1,035,691 48	1,113,714 51
" " " New York,	1,244,276 55	1,438,471 11	1,331,297 96	888,026 09	702,768 95	458,088 69	1,034,403 20	1,100,129 33	1,097,099 53	1,037,432 93	1,363,129 75	1,340,620 28
" " " Baltimore,	616,177 85	561,879 42	389,502 69	407,437 55	227,208 00	196,014 56	360,832 51	366,416 75	431,430 78	108,760 28	96,788 70	294,560 01
" " " Washington,	229,648 17	92,323 32	73,136 82	218,024 83	178,034 00	87,646 45	49,245 43	105,601 80	72,398 25	134,627 86	77,457 49	305,740 24
" " " Norfolk,	471,978 04	342,963 22	79,586 61	141,080 66	188,339 54	162,063 91	401,490 71	251,359 05	332,406 77	220,430 34	215,984 08	180,595 45
" " " Charleston,	430,224 27	164,563 24	187,056 34	331,818 34	305,644 95	216,694 72	219,038 49	161,318 08	159,180 05	74,225 62	183,718 31	244,975 12
" " " Savannah,	138,591 96	58,012 13	90,098 42	116,007 60	150,445 89	54,114 57	99,577 79	84,677 79	119,720 82	139,110 11	79,808 81	62,328 62
" " " New Orleans,	– –	– –	– –	– –	– –	– –	– –	43,000 00	121,000 00	213,876 90	167,525 21	236,748 93
Bank of New Hampshire,	5,232 72	3,646 57	– –	– –	– –	– –	– –	– –	– –	– –	– –	– –
Bank of Providence,	37,677 41	33,813 41	71,813 41	41,113 41	10,513 44	– –	– –	– –	– –	– –	– –	– –
Roger Williams Bank,	– –	– –	– –	62,000 00	81,000 00	61,689 41	99,489 42	97,389 42	37,089 42	64,625 06	27,963 06	60,164 18
Newport Bank,	– –	7,155 29	26,290 97	37,269 97	36,683 47	31,472 36	39,990 23	38,930 98	14,368 19	25,868 19	22,368 19	51,070 99
Bank of Hartford,	603 40	378 50	378 50	385 60	385 60	385 60	– –	– –	– –	– –	– –	– –
Bank of Albany,	2,013 53	1,078 86	596 87	– –	– –	– –	– –	– –	– –	– –	– –	– –
Bank of Pennsylvania,	– –	– –	– –	– –	120,000 00	140,031 25	290,031 25	439,531 25	172,628 17	172,628 17	172,628 17	572,628 17
Office of Discount and Desosite, Pittsburg,	– –	116,123 60	165,637 93	191,781 93	180,732 39	329 25	155,172 06	67,354 70	2,674 15	28,729 82	98,968 46	42,548 48
Bank of Columbia,	29,930 89	40,706 89	44,311 89	44,401 89	52,601 81	32,601 89	11,801 89	18,801 89	20,301 89	23,218 40	38,423 85	69,505 22
Bank of Alexandria,	35,330 51	6,256 17	6,226 17	4,507 87	4,721 85	14,757 31	18,407 31	7,307 31	46,012 19	22,812 19	44,764 69	45,278 36
Dollars,	4,285,811 60	4,060,542 16	4,119,553 34	4,882,351 35	4,036,985 26	2.795,992 07	4,681,607 56	4,575,634 37	3,999,368 99	3,322,454 81	4,343,172 85	5,497,984 76

9th CONGRESS.] No. 257. [2d SESSION.

DIRECT TAX.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, DECEMBER 31, 1806.

The Secretary of the Treasury, in obedience to the resolution of the House of Representatives of the 18th instant, respectfully reports:

That the annexed statement of the situation of the direct tax shews the quotas assigned to each State, the sums actually received into the treasury, and the respective amounts paid for expenses and losses, or of outstanding tax, so far as the same has been ascertained.

That 1,664,066 dollars and 33 cents had been paid into the treasury, prior to the 30th day of September last.

That the expenses of collection, so far as accounts have been rendered, amount to about 120,000 dollars, and that, estimating the expenses incurred in the States of Pennsylvania, South Carolina, Georgia, and Kentucky, which are not yet ascertained, at 40,000 dollars, there is still a nominal outstanding balance of near 176,000 dollars; which balance is liable to considerable deductions, partly on account of the delinquencies of some of the officers employed in the collection, but principally because they have been unable to sell a number of lots or tracts of land which had been returned in the assessment and cannot be found.

All which is respectfully submitted.

ALBERT GALLATIN.

TREASURY DEPARTMENT, *29th December*, 1806.

Statement of the situation of the Direct Tax, and the arrears due upon it, December 20th, 1806.

States.	Quota per act of July 14, 1798.	Cash paid into the treasury to 30th Sept. 1806.	Balance, estimated to consist of			
			(a) Amount paid for expenses of collection, losses, &c.	Tax outstanding.	Total.	
New Hampshire,	$77,705 36	$71,967 71	$5,737 65	- -	$5,737 65	
Massachusetts, -	260,435 31	233,000 00	19,004 06	8,431 25	27,435 31	Massachusetts. Of the balance due from Massachusetts, $8,431 25 is the amount assessed on ten districts in Maine, for which no collectors could be obtained. The business in relation to those districts has been transferred to Joshua Wingate, jun. collector of Bath, who is now engaged in effecting the collection. The whole of the remaining sum is absorbed by expenses, and by a balance due the supervisor, on his internal revenue account.
Rhode Island, -	37,502 08	31,423 21	2,376 04	3,702 83	6,078 87	
Connecticut, -	129,767 00	120,762 14	9,004 86	- -	9,004 86	
Vermont, -	46,864 19	35,262 27	5,053 31	6,548 61	11,601 92	
New York, -	181,680 71	(b) 163,703 60	11,145 81	6,831 30	17,977 11	
New Jersey, -	98,387 25	91,272 02	7,115 23	- -	7,115 23	
Pennsylvania, -	237,177 73	204,740 36	- -	- -	32,437 37	Pennsylvania. About one-half of the balance which appears due, has been paid in expenses. The remainder is uncollected, or remains in the collector's hands. The accounts do not afford an exact statement of the business. Suits have been instituted for the recovery of a part, and measures taken for the recovery of the remainder of what is outstanding.
Delaware, -	30,430 79	28,442 37	1,988 42	- -	1,988 42	
Maryland, -	152,599 95	131,000 00	9,302 37	12,297 62	21,599 95	Maryland. Of the tax outstanding, $3,000 have been paid into the treasury since the 30th Sept. last.
Virginia, -	345,488 67	313,433 79	30,961 82	1,093 06	32,054 88	
North Carolina, -	193,697 96	165,933 87	16,986 13	10,777 96	27,764 09	
South Carolina, -	112,997 74	35,782 54	- -	- -	77,215 20	South Carolina. Four thousand dollars have been paid into the treasury since the 30th September last, and there are $7,523 57 in the hands of the supervisor. The residue is outstanding, but subject to the payment of the expenses of collection.
Georgia, - -	38,814 88	9,020 00	- -	- -	29,794 88	Georgia. No accounts have been rendered by the late supervisor, Mr. Matthews. The business has been lately transferred to James Alger, commissioner of loans, who has not as yet rendered any accounts relating to this object. The whole of this apparent balance is either uncollected, or in the hands of collectors, but is subject to the expenses of collection.
Kentucky, -	37,644 00	(b) 12,471 70	- -	- -	25,172 30	Kentucky. The greatest part of this large balance is uncollected, owing, in some cases, as is stated, to errors in the assessments, by which the lands returned cannot be found; and in other cases, to a want of purchasers at the sales. Sundry collectors have proved delinquent, and have been committed to prison under the proper process, but without obtaining the money. The expenses of collection are chargeable on this outstanding balance. They will probably amount to 4 or 5,000 dollars.
Tennessee, -	18,806 38	(b) 15,850 75	2,521 63	434 00	2,955 63	
	$2,000,000 00	$1,664,066 33			$335,933 67	

(a.) The sums inserted in this column, as the amount of expenses, losses, &c. is on estimate. None of the accounts of the direct tax, except those of the supervisor of Delaware, have been finally settled and closed. Some of the other supervisors have rendered their accounts, which are suspended for various causes. And in the rest of the districts, the collection has not been so far completed as to enable the supervisors to render their final accounts. From these causes, the sums here inserted for expenses will vary from the amount as finally settled; but the difference in most cases will not be considerable.

(b.) The sums here stated as the amount of payments in the States of New York, Kentucky, and Tennessee, are the sums actually paid by the supervisors. The treasury books, in each case, exhibit a different sum, owing to the payments of the supervisors, from the want of a proper specification, at the time, having been applied at the treasury to a different account than that intended by the supervisors.

9th CONGRESS.] No. 258. [2d SESSION.

SALT TAX AND THE MEDITERRANEAN FUND.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 7, 1807.

COMMITTEE ROOM, *December* 12, 1806.

SIR:

The Committee of Ways and Means, to whom has been referred that part of the message of the President of the United States, of the 2d instant, which suggests the expediency of abolishing the duties on salt, and of continuing, for a limited time, those duties, the proceeds of which constitute the Mediterranean fund, have instructed me to request that you will furnish them with such information, in possession of the Treasury Department, as you may deem connected with the subject.

I am, sir, with very high respect, yours,

JOHN RANDOLPH.

The Secretary of the Treasury.

TREASURY DEPARTMENT, *December* 18, 1806.

SIR:

I had the honor to receive your letter of the 12th instant, requesting such information as I might deem connected with the proposition for abolishing the duty on salt, and for continuing, for a limited time, the duties which constitute the Mediterranean fund.

An examination of the report made on the 5th instant, in obedience to the provisions of the act, supplementary to the act to establish the Treasury Department, will show, that, if no other expenses whatever shall be incurred, but such as are already actually authorized by law, neither the salt tax, nor the Mediterranean fund, are, any longer, wanted. The propriety of continuing the last mentioned fund for a limited time, must be decided by considerations connected with the political situation of the United States: for it is only to provide for the speedy payment of any contemplated acquisition of territory, without creating a new debt, or in case of war, that the fund can be wanted. Under existing circumstances, I should think it consistent with prudence to continue it for one year longer.

As to the duty on salt, the only additional information which appears connected with the subject, is what relates to the allowance heretofore made to vessels employed in the cod fishery: for this, perhaps, exceeds the duties paid on the importation of the salt employed in curing the fish.

The allowance has amounted—

For the year 1803, to	$117,174
For the year 1804, to	145,987
For the year 1805, to	152,928
	Quintals.
The quantity of dried American fish exported during the year ending on the 30th September, 1803, to	461,870
For the year ending on 30th September, 1804, to	567,825
And for the year ending 30th September, 1805, to	514,549

But the quantity of fish of that description, consumed within the United States, is not known.

The bounty paid on the exportation of pickled fish, pork, and beef, is said to be no more than the duty on the salt used in curing the same.

Should there be any points on which further elucidations are wanted, and the committee will be pleased to designate what they are, their directions will be immediately attended to.

I have the honor to be, very respectfully, sir, your obedient servant,

ALBERT GALLATIN.

Hon. JOHN RANDOLPH, *Chairman of the Committee of Ways and Means.*

TREASURY DEPARTMENT, *January* 3, 1807.

SIR:

I have the honor to enclose a statement of the quantity of salt imported into the several ports of the United States, and exported therefrom to foreign countries, during the year ending on the 30th day of September, 1805.

I have the honor to be, very respectfully, sir, your obedient servant,

ALBERT GALLATIN.

Hon. JOHN RANDOLPH, *Chairman of the Committee of Ways and Means.*

A Statement showing the quantity of Salt imported into the several ports of the United States, and exported therefrom, during the year ending on the 30th September, 1805.

Ports.	Imported.	Exported.	Ports.	Imported.	Exported.
	Bushels.	Bushels.		Bushels.	Bushels.
Portsmouth,	66,686		Sagg Harbor,	5,200	
Vermont,	5,958		New York,	742,075	
Newburyport,	133,805		Perth Amboy,	989	
Gloucester,	21,306		Philadelphia,	155,073	1,554
Salem,	53,884	2,882	Presqu' Isle,	20	
Marblehead,	49,219	833	Baltimore,	169,292	
Boston,	641,753	4,411	Georgetown, (Columbia)	3,378	
Plymouth,	25,748		Alexandria,	47,615	
Barnstable,	14,729		Norfolk,	296,040	
Nantucket,	24,640		Petersburg,	27,653	
New Bedford,	55,925		Richmond,	9,323	
Dighton,	14,041		Tappahannock,	7,184	
York,	7,706		Folly Landing,	257	
Biddeford,	3,445		Wilmington, (N. Carolina)	88,919	
Kennebunk,	14,364		Newbern,	13,125	
Portland,	243,897	2,113	Washington,	22,115	
Bath,	14,495		Edenton,	24,937	
Wiscasset,	13,420		Camden,	1,401	
Waldoborough,	11,028		Beaufort, (North Carolina)	706	
Penobscot,	10,022		Georgetown, (S. Carolina)	17,753	
Frenchman's Bay,	1,200		Charleston,	127,280	517
Passamaquoddy,	657		Savannah,	72,371	
Newport,	40,493	6	St. Mary's,	366	
Bristol,	6,850		Miami,	34	
Providence,	73,439	1,084	Detroit,	13	
New London,	92,405	222	Michillimackinack,	127	
Middletown,	39,229		New Orleans,	42,914	40
New Haven,	48,099		Mobile,	7	
Fairfield,	22,002				
Champlain,	2,186		Total bushels,	3,652,276	15,544
Hudson,	23,478	1,882			

TREASURY DEPARTMENT, *Register's Office, January 2d*, 1806.

9th CONGRESS.] **No. 259.** [2d SESSION.

DUTIES AND DRAWBACKS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 8, 1807.

SIR: TREASURY DEPARTMENT, *January* 6, 1807.

In obedience to the permanent order of the House of Representatives, passed on the third of March, 1797, I have the honor to transmit a statement exhibiting the amount of duties and drawbacks on goods, wares, and merchandise, imported into the United States, and exported therefrom, during the years 1803, 1804, and 1805.

I have the honor to be, very respectfully, sir, your obedient servant,

ALBERT GALLATIN.

The Hon. the SPEAKER *of the House of Representatives.*

A Statement exhibiting the amount of Drawback payable on sundry articles exported from the United States, in the years 1803, 1804, *and* 1805, *compared with the amount of Duties collected on the same, respectively.*

SPECIES OF MERCHANDISE.	IN THE YEAR 1803.		IN THE YEAR 1804.		IN THE YEAR 1805.	
	Duties received.	Drawback payable.	Duties received.	Drawback payable.	Duties received.	Drawback payable.
On Merchandise—	Dollars	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.
Paying a duty of 12½ per cent. *ad val.*	3,399,781	243,765	1,794,697	308,011	–	42,239
Do 13¾ do –	185,568	24,757	64,427	29,790	–	2,410
Do 15 do –	1,104,355	25,005	3,374,397	247,857	5,792,800	834,456
Do 15½ do –	–	–	40			
Do 16½ do –	68,634	4,216	223,422	56,897	338,539	151,949
Do 17½ do –	–	–	678,035	27,053	1,339,132	109,881
Do 19¼ do –	–	–	41,151	8,284	72,046	18,292
Do 20 do –	67,857	1,309	32,986	2,850	–	18
Do 22 do –	13,126	870	4,060	748		
Do 22½ do –	–	–	49,048	1,525	86,419	8,190
Do 24¾ do –	–	–	11,083	342	16,103	1,274
Wines, Madeira, – – –	196,857	19,934	238,982	29,952	171,592	48,194
Burgundy and Champaigne, –	1,868	138	862	65	2,556	732
Sherry and St. Lucar, –	131,358	5,221	225,888	4,153	130,339	8,696
Claret, – – –	–	–	61,992	32,027	86,086	58,745
Lisbon, Oporto, &c. – –	52,619	1,410	77,921	1,371	90,148	1,396
Teneriffe, Fayal, &c. –	120,849	1,837	135,692	2,030	289,824	57,078
All other, – – –	246,398	104,119	729,615	425,287	956,983	699,368

STATEMENT—Continued.

SPECIES OF MERCHANDISE.	IN THE YEAR 1803.		IN THE YEAR 1804.		IN THE YEAR 1805.	
	Duties received.	Drawback payable.	Duties received.	Drawback. payable.	Duties received.	Drawback payable.
	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.
Spirits, distilled from grain,	361,802	19,715	422,002	85,354	178,881	54,425
Do from other materials,	2,367,804	84,961	2,987,528	248,572	2,545,499	402,661
Do from domestic do.	–	–	8	–	94	
Molasses,	303,584	629	328,412	1,579	465,645	1,200
Beer, Ale, and Porter,	14,919	201	10,039	376	21,534	4,544
Tea, Bohea,	453,351	216,337	58,378	6,753	63,565	7,889
Souchong,	134,792	90,854	293,262	124,540	371,655	159,849
Hyson, &c.	96,591	13,369	179,433	37,357	234,088	77,565
Other Green,	245,517	85,809	145,611	16,195	359,442	101,673
Coffee,	948,672	499,251	3,001,066	2,601,646	2,345,853	1,992,982
Cocoa,	22,664	11,755	26,511	11,213	122,277	74,968
Chocolate,	46	–	42	1	132	1
Sugar, Brown,	1,969,256	709,499	2,990,008	1,586,751	4,152,366	2,550,880
White Clayed,	245,587	150,639	299,482	253,052	1,245,284	924,918
Loaf and Candy,	2,333	525	551	–	5,507	5,154
Other refined,	47	–	13	–	15	
Almonds,	–	–	1,182	113	3,548	603
Currants,	–	–	251	–	828	
Prunes and Plums,	–	–	2,005	352	4,501	1,062
Figs,	–	–	148	–	5,062	523
Raisins, in jars and boxes,	–	–	2,911	58	21,468	4,153
Do all other,	–	–	190	–	31,210	1,387
Candles, Tallow,	548	117	890	546	3,218	1,286
Wax,	185	75	347	90	252	97
Cheese,	9,331	4,309	16,835	7,681	32,735	26,266
Soap,	3,837	2,981	27,283	15,444	33,025	27,504
Tallow,	–	–	5,935	–	7,737	536
Spices, Mace,	–	–	896	11	14,094	1,388
Nutmegs,	–	–	4,667	112	14,702	1,536
Cinnamon,	–	–	621	–	4,061	1,036
Cloves,	–	–	2,632	1,742	13,368	3,593
Pepper,	244,673	130,246	374,521	343,595	247,204	271,896
Pimento,	35,034	14,042	22,727	17,942	5,531	4,783
Chinese Cassia,	–	–	2,169	573	15,470	11,999
Tobacco,	12,741	60	4,688	202	404	125
Snuff,	2,125	1,633	2,236	772	1,366	686
Indigo,	37,321	3,532	76,060	39,774	118,886	92,763
Cotton,	98,692	85,028	83,483	81,815	75,488	69,372
Powder, Hair,	–	–	34	14	274	28
Gun,	–	–	11,891	1,529	27,540	1,286
Starch,	–	–	148	6	292	19
Glue,	–	–	714	–	1,507	171
Pewter Plates and Dishes,	–	–	1,965	–	2,726	
Anchors and Sheet Iron,	–	–	4,180	–	11,171	
Hoop and Slit Iron,	–	–	154	–	2,019	272
Nails,	74,593	3,063	83,309	6,683	83,516	12,845
Spikes,	3,485	32	2,795	34	4,736	158
Quicksilver,	–	–	136	–	5,575	61
Paint, Ocre, Yellow, in Oil,	–	–	262	6	375	40
Dry Yellow,	–	–	1,568	104	1,831	67
Spanish Brown,	–	–	1,433	–	6,842	11
White and Red Lead,	–	–	18,109	537	43,530	317
Lead, and manufactures of,	26,975	696	38,646	777	45,607	443
Seines,	–	–	163	–	194	
Cordage, Tarred,	15,248	771	10,234	4,175	17,434	1,268
Do. Untarred, and Yarn,	2,350	–	2,989	18	1,601	63
Cables,	2,839	–	1,182	87	1,256	
Steel,	7,811	48	10,198	–	10,274	498
Hemp,	123,217	–	81,358	–	115,946	
Twine and Pack-thread,	7,940	11	11,012	333	12,793	366
Glauber Salts,	2,388	4	1,360	5	896	
Salt,	721,355	4,561	686,799	5,992	765,804	2,413
Coal,	21,957	298	14,063	–	25,810	204
Fish, Dried,	–	–	19,855	–	77,800	
Pickled, Salmon,	–	–	5,266	–	7,505	
Mackerel,	–	–	4,971	–	6,708	
All other,	–	–	2,519	–	4,602	
Glass, Bottles,	–	–	5,681	685	12,992	3,535
Window,	–	–	15,778	224	53,031	281
Cigars,	–	–	13,054	4	34,274	885
Lime,	–	–	130	–	305	
Boots,	3,534	145	2,861	313	1,984	131
Shoes and Slippers of Silk,	996	360	1,438	244	3,805	1,420
Do. all other,	9,067	329	9,593	1,874	10,260	4,742
Cards, Wool and Cotton,	5	–	24	5		
Do. Playing,	1,620	1,347	992	185	3,537	
Dollars,	14,227,778	2,569,813	20,186,185	6,686,483	23,545,114	8,955,745

TREASURY DEPARTMENT, *Register's Office, January* 6, 1807.

JOSEPH NOURSE, *Register.*

9th CONGRESS.] No. 260. [2d SESSION.

DRAWBACK.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 21, 1807.

Mr. EARLY, from the Committee of Commerce and Manufactures, to whom was referred the petition of Gideon Lamson, made the following report:

The ship Doris, of which the petitioner was owner, received on board, at Philadelphia, in the month of June last, a quantity of sugar and coffee, intended to be shipped to Antwerp, for the benefit of drawback. Before the whole of the intended cargo had been put on board, it was discovered that the vessel had made considerable water, and the sugar and coffee she had received were relanded. The sugar was damaged seventy-five per cent., and by the exporter, was thrown upon the hands of the owner of the ship. It does not appear that the misfortune arose from any want of care or attention. On the contrary, the vessel had, immediately before she began to receive her load, been examined by a person of competent skill, and pronounced free from defect.

The memorialist prays, upon these facts, that the debenture on the sugar may be allowed him, or that such other relief may be afforded, as Congress may consider just and proper.

The committee know of no principle heretofore recognized by Congress, which would authorize a compliance with this application. To allow the debenture when the sugar has not been exported from the United States, would be, in the highest degree, preposterous. To afford relief, *in any way*, would be to make the Government of the United States insurers against individual losses. The committee, therefore, submit the following resolution:

Resolved, That the prayer of the petition of Gideon Lamson ought not to be granted.

9th CONGRESS.] No. 261. [2d SESSION.

MINT.

COMMUNICATED TO THE SENATE, JANUARY 29, 1807.

To the Senate and House of Representatives of the United States:

I communicate, for the information of Congress, the report of the Director of the Mint, of the operations of that establishment during the last year.

TH: JEFFERSON.

January 27, 1807.

MINT OF THE UNITED STATES, *January 1st*, 1807.

SIR:

At the commencement of the present year, I have the honor of laying before you, a report of the operations of the mint during the last year.

From the treasurer's annual statement it will appear that, during this period, there have been struck at the mint, gold coins to the amount of three hundred and twenty-four thousand five hundred and five dollars, and silver coins to the amount of four hundred and seventy-one thousand three hundred and nineteen dollars; making the total amount seven hundred and ninety-five thousand eight hundred and twenty-four dollars, and the number of pieces one million one hundred and eleven thousand four hundred and nine.

By comparing this year's coinage of the precious metals with that of the ten preceding years, the time that the mint had been in full operation, it will appear that, though the expense has been comparatively moderate, yet the amount struck is nearly *double* the average annual amount during that period, and the number of pieces, (the most accurate measure of the quantity of labor) considerably more than *quadruple*.

This favorable circumstance may, in a great measure, be ascribed to the regular supply of bullion, furnished chiefly by the Bank of the United States and the Bank of Pennsylvania. Nor is there any doubt of a like supply during the current year.

It will be observed that but little has been done in the coinage of copper during the last year. This was owing to the cent press requiring a new screw and other repairs, which it was not easy to procure, and besides, it was but seldom that a hand could be spared, for this purpose, from the more urgent business of the mint.

Arrangements are, however, now made for carrying on this coinage during the present year, which, it is hoped, will fully supply all current demands for this species of coin.

I have the honor to be, with sentiments of the most perfect esteem, your obedient servant,

R. PATTERSON.

THOMAS JEFFERSON, *President of the United States.*

A Statement of the Coins struck at the Mint of the United States, from the 1st January to the 31st December, 1806, inclusive, viz:

	GOLD COINS.		Amount in Dollars.	TOTAL.
	Half Eagles.	Quarter Eagles.		
Quarter ending in March,	5,930	1,616	33,690	
June,	3,746	-	18,730	
September,	36,759	-	183,795	
December,	17,658	-	88,290	
65,709 pieces of gold coins,	64,093	1,616		
Total amount of gold coins,				$324,505

	SILVER COINS.			
	Half Dollars.	Quarter Dollars.		
Quarter ending in March,	138,390	-	69,195	
June,	190,740	200,000	145,370	
September,	236,230	6,124	119,646	
December,	274,216	-	137,108	
1,045,700 pieces of silver coins,	839,576	206,124		
Total amount of silver coins,				471,319

	COPPER COINS.			
	Cents.	Half Cents.		
Quarter ending in March,	341,000	-	3,410	
June,	7,000	-	70	
September,	-	179,000	895	
December,	-	177,000	885	
704,000 pieces of copper coins,	348,000	356,000		
Total amount of copper coins,				5,260
1,815,409 pieces of coins. Amount of all the coins struck in 1806,				801,084

MINT OF THE UNITED STATES, *Treasurer's Office, Philadelphia, 31st December*, 1806.

BENJAMIN RUSH.

An Abstract of the Expenditures of the Mint of the United States, from the 1st January to the 31st December, 1806, viz:

	Salaries.	Wages.	Incidental.	Totals.
Quarter ending in March,	2,650	1,376 91	445 98	4,472 89
June,	2,650	1,568 05	823 37	5,041 42
September,	2,650	1,632 68	386 33	4,669 01
December,	2,650	1,772 11	1,024 27	5,446 38
	10,600	6,349 75	2,679 95	
Amount,				$19,629 70

MINT OF THE UNITED STATES, *Treasurer's Office, Philadelphia, 31st December*, 1806.

BENJAMIN RUSH.

9th CONGRESS.] No. 262. [2d SESSION.

INDEMNITY TO COLLECTORS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 4, 1807.

TREASURY DEPARTMENT, *January* 22, 1807.

SIR:

I have the honor to transmit copies of the vouchers sent by Mr. Gelston to the Comptroller's office, and establishing the facts stated in his petition that he had paid $9,974 62, recovered from him in two suits instituted against him for damages arising from a seizure made by him, as collector, of two vessels which were presumed to be owned by foreigners, though sailing under American registers. Although the proofs were not sufficient to obtain a condemnation of the vessels, the circumstances were such as did justify the attempt. But the accounting officers had no authority to allow to the collector the amount of damages recovered; and the hardship of the case consists particularly in that, in case of condemnation, the United States would have received one half of the nett proceeds of the forfeiture, and the collector one sixth part of the same; whilst, in case of acquittal and subsequent damages, the whole falls on the collector who has made the seizure.

Whatever may be the determination of Congress in this case, it appears proper that some general provision may be adopted, which, without injuring the citizens, may protect the collectors, and ultimately the United States, against actions of this kind, when the seizure shall appear to have been made on reasonable grounds.

It is provided by the 89th section of the act to regulate the collection of duties on imports and tonnage, that, "when any prosecution shall be commenced on account of the seizure of any ship or vessel, goods, wares, or merchandise, and judgment shall be given for the claimant or claimants, if it shall appear to the court before whom such prosecution shall be tried, that there was *a reasonable cause of seizure*, the said court shall cause a proper certificate or entry to be made thereof, and, in such case, the claimant or claimants shall not be entitled to costs, nor shall the person who made the seizure, or the prosecutor, be liable to action, suit, or judgment, on account of such seizure and prosecution." But this provision extends only to revenue cases arising under the act, and applies neither to the registering act, nor to the acts prohibiting the slave trade, nor to the acts prohibiting the intercourse with St. Domingo, or the importation of certain goods from the dominions of Great Britain. It necessarily results that the execution of those laws is not enforced as it ought to be; and that, principally since the damages recovered in the case now under consideration have been known, collectors cannot be expected to make seizures at the risk, perhaps, of the whole amount of their property, even in cases where circumstances are extremely suspicious, and it is expected that a legal investigation will lead to a full discovery. The same will happen in cases where the law is not perfectly clear, and where a judicial decision is in fact necessary to fix its meaning.

If the provision abovementioned be proper in revenue cases, it cannot be improper in the cases arising under the registering act, or under any other law which authorizes a seizure. If the collector dares to seize without reasonable cause, the court will refuse a certificate, and the party will recover damages, which, in such case, Congress never can be called upon to refund. But, unless the provision be thus extended, either the collectors must be assured that Congress will always indemnify them, or the laws will remain in a great degree unexecuted, and those provisions, particularly, which were intended to protect the American flag, be materially impaired.

I have the honor to be, respectfully, sir, your obedient servant,

ALBERT GALLATIN.

Honorable PETER EARLY, *Chairman of the Committee of Commerce and Manufactures.*

9th CONGRESS.] No. 263. [2d SESSION.

COLLECTION DISTRICTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 4, 1807.

Mr. EARLY, from the Committee on Commerce and Manufactures, to whom were referred the petition of sundry inhabitants of the towns of Stonington and Groton, in the State of Connecticut, and the petition of sundry inhabitants of Pawcatuck, in the State of Rhode Island, made the following report:

The petitioners pray that a new collection district may be formed, to include Stonington and Groton, in the State of Connecticut, and Pawcatuck, in the State of Rhode Island, together with certain shores and waters adjacent; and that Stonington may be made the port of entry thereof.

This is an application which, if granted, will lead to an invasion of a principle in the arrangement of the collection districts of the United States, heretofore so tenaciously adhered to that but a single exception has ever been made to it. The principle is to avoid forming a district out of different States. The exception is in the annexation of the towns of Kittery and Berwick, in the State of Massachusetts, to the district of Portsmouth, in the State of New Hampshire, leaving, however, vessels bound to the former places the option of making their entry at York, the nearest port of entry in the former State. Such an option will be indispensable in every case of the kind, to avoid an infraction of that provision in the constitution, which declares that vessels bound to or from one State, shall not be obliged to enter, clear, or pay duties in another; and the necessity for such an option it is, that raises, in the opinion of the committee, an insuperable objection to the present application, as being embarrassing to the officers and hazardous to the security of the revenue.

The committee have not been able to discover the reasons which dictated the arrangement in the solitary case above mentioned, but they cannot consider it otherwise than a dangerous precedent. They submit the following resolution:

Resolved, That the prayer of the memorialists ought not to be granted.

9th CONGRESS.] No. 264. [2d SESSION.

SINKING FUND.

COMMUNICATED TO THE SENATE, FEBRUARY 5, 1807.

The Commissioners of the Sinking Fund respectfully report to Congress as follows:

That the measures which have been authorized by the Board, subsequent to their report of the 5th of February, 1806, are fully detailed in the report of the Secretary of the Treasury to this Board, dated the fourth day of the present month, and in the statements therein referred to, which are herewith transmitted, and prayed to be received as part of this report.

GEO. CLINTON, *President of the Senate.*
J. MARSHALL, *Chief Justice of the United States.*
JAMES MADISON, *Secretary of State.*
ALBERT GALLATIN, *Secretary of the Treasury.*
C. A. RODNEY, *Attorney General.*

WASHINGTON, *February* 5, 1807.

The Secretary of the Treasury respectfully reports to the Commissioners of the Sinking Fund—

That the balance remaining unexpended at the close of the year 1804, and applicable to payments falling due after that year, which balance, as appears by the statement B, annexed to the last annual report, amounted to two millions three hundred and sixteen thousand nine hundred and seventy-five dollars and fourteen cents, - - - - - - - - - $2,316,975 14

Together with the disbursements made during the year 1805, out of the treasury, on account of the principal and interest of the public debt, which disbursements, as appears by the statement C, annexed to the last annual report, amounted to seven millions three hundred and twenty-eight thousand five hundred and nine dollars and seven cents, - - - - - - 7,328,509 07

And with a further sum, arising from profit on the remittances from America to Europe, purchased in the year 1805, which profit, as appears by the statement D, annexed to the last annual report, amounted to one hundred and seventeen thousand one hundred and thirty-seven dollars and fifty-two cents, - - - - - - - - - - - - - - 117,137 52

And amounting, altogether, to nine millions seven hundred and sixty-two thousand six hundred and twenty-one dollars and seventy-three cents, - - - - - - - - $9,762,621 73

Have been accounted for in the following manner, viz:

I. There was repaid into the treasury during the year 1805, on account of the principal of protested bills, and of advances made to commissioners of loans, as appears by the statement E, annexed to the last annual report, a sum of sixty-six thousand seven hundred and three dollars and two cents, 66,703 02

II. The sums actually applied during the same year, to the payment of the principal and interest of the public debt, as ascertained by accounts rendered to the treasury department, amount, as will appear by statement A, to eight millions forty eight thousand four hundred and forty-two dollars and eighty-two cents:

1. Paid in reimbursement of the principal of the debt, - -	$3,905,169 25	
2. Paid on account of the interest and charges on the same, - -	4,143,273 57	
		8,048,442,82

III. The balance remaining unexpended at the close of the year 1805, and applicable to payments falling due after that year, as ascertained by accounts rendered to the Treasury Department, amounted, as will appear by the statement B, to one million six hundred and forty-seven thousand four hundred and seventy-five dollars and eighty-nine cents, - - - - 1,647,475 89

$9,762,621 73

That, during the year 1806, the following disbursements were made out of the treasury, on account of the principal and interest of the public debt, viz:

I. On account of the reimbursement and interest of the domestic debt, - - - - - $7,136,368 03
II. On account of the domestic unfunded debt, - - - - - - - - 249 09
III. On account of the principal and interest of the foreign debt, and of the interest on the Louisiana stock, - - - - - - - - - - - - - - 1,811,389 78

Amounting, altogether, as will appear by the annexed list of warrants C, to eight millions nine hundred and forty-eight thousand and six dollars and ninety cents, - - - - - - $8,948,006 90

Which disbursements were made out of the following funds, viz:

I. From the funds constituting the annual appropriation of eight millions of dollars, for the year 1806, viz:

From the fund arising from interest on the debt transferred to the commissioners of the sinking fund, as per account I, - - - - - -	$864,964 02	
From the funds arising from the sale of public lands, being the amount of moneys paid into the treasury from the 1st July, 1805, to 30th September, 1806, as per account K, - - - - - - - - - -	699,385 37	
From the proceeds of duties on goods, wares, and merchandise, imported, and on the tonnage of ships or vessels, - - - - - - -	6,367,934 59	
Amounting, altogether, to - - - -		7,932,283 98
Which sum of - - - - - - - - - -	7,932,283 98	
Together with the sum advanced during the year 1805, on account of the appropriation for the year 1806, and amounting, as appears by the last annual report, to	67,716 02	
Makes, in the whole, the annual appropriation for the year 1806, of - -	$8,000,000 00	

II. From the proceeds of duties on goods, wares, and merchandise, imported, and on the tonnage of ships or vessels, advanced in part, and on account of the annual appropriation for the year 1807, 1,003,790 70

III. From repayments in the treasury, on account of remittances purchased for providing for the foreign debt, and of advances made to commissioners of loans, as will appear by the statement E, viz:

Repayment of the purchase money and advances - - - -	$6,000 00	
Damages and interest recovered, - - - - -	1,020 00	
		7,020 00

IV. From the moneys appropriated by law for paying commissions to agents employed in the purchase of remittances for the foreign debt, being the amount paid at the treasury, during the year 1806, for that object, as will appear by the statement C, - - - - - - - - 4,912 22

$8,948,006 90

That the abovementioned disbursements, together with the above stated balance of - - - 1,647,475 89

Which remained unexpended at the close of the year 1805, and with a sum arising from profit on remittances from America to Europe, purchased in the year 1806, and amounting, as will appear by the statement D, to - - - - - - - - - - - 35,697 77

And with a further sum, arising from profit on the purchases of the public debt, made by the commissioners of the sinking fund in the same year, and amounting, as will appear by the statement L, to - - - - - - - - - - - - - - - 437 96

And amounting, altogether, to ten millions six hundred and thirty-one thousand six hundred and eighteen dollars and fifty-two cents, - - - - - - - - - $10,631,618 52

Will be accounted for in the next annual report, in conformity with the accounts which shall then have been rendered to the Treasury Department.

That, in the mean while, the manner in which the said sum has been applied, is estimated as followeth:

I. The repaymentsi nto the treasury, on account of principal, have, during the year 1806, amounted, as by the abovementioned statement E, to - - - - 6,000 00

II. The sums actually applied, during the year 1806, to the payment of the principal and interest of the public debt, are estimated as followeth:

1. Paid in reimbursement of the principal of the public debt, - 4,828,899 17
2. Ditto, on account of interest and charges on the same, - 3,910,791 43

8,739,690 60

As will appear by the estimate F.

III. The balance remaining unexpended at the close of the year 1806, and applicable to payments falling due after that year, is estimated, as per estimate G, at - - 1,885,927 92

$10,631,618 52

That, in conformity with the proceedings and resolutions of the commissioners of the sinking fund, of the 28th of April, 1806, a copy whereof, M, is annexed, and public notice having been given that proposals would be received by the Treasurer of the United States for the purchase of the public debt, $17,517 61 unredeemed amount of old six per cent. and deferred stocks, were purchased at 97½ per cent. as will appear by the statement L; the other offers, which amounted only to $91,956 nominal value, having been made at prices above the then market price of stocks, and accordingly rejected. And that the statement H exhibits the amount of stock transferred to the commissioners of the sinking fund, in trust for the United States, to the 31st of December, 1806, including the sum of $112,950 56, being the aggregate of the several species of stock transferred in the year 1806, in payment for public lands.

All which is respectfully submitted.

ALBERT GALLATIN, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *February* 4, 1807.

A.

Statement of the application, during the year 1805, *of the funds provided for the payment of principal and interest of the public debt.*

I. *Payments on account of the principal of the public debt.*

1. Of the domestic debt, viz:

Reimbursement of old six per cent. stock,			$1,022,329 40
Do. deferred stock,			346,778 14
As per treasury report, No. 18,806,			1,369,107 54
2. Domestic loans reimbursed,			700,000 00
3. Debts due to foreign officers, including arrearages of interest,	7,947 94		
Unfunded registered debt, reimbursed,	113 77		
			8,061 71

4. Of the foreign debt, viz:

		Guilders.		
3d instalment of loan of $3,000,000 of 1st January, 1792,		600,000		
1st do. do.	3,000,000 of 1st January, 1794,	600,000		
5th do. do.	2,000,000 of 1st February, 1784,	250,000		
Last do. do.	2,500,000 of 1st March, 1791,	500,000		
3d. do. do.	2,950,000 of 1st June, 1792,	600,000		
Last do. do.	6,000,000 1st September, 1791,	1,200,000		
4th and 5th do.	2,050,000 1st Dec. 1791, (Antwerp)	820,000		
		4,570,000,	at 40 cents,	$1,828,000 00
				3,905,169 25

II. *Payments on account of the interest and charges on the public debt.*

1. On the domestic debt.

Interest for the year 1805, on the several species of the domestic funded debt, as settled at the treasury, - - - - - - - -	(*a*)	$3,224,059 80
2. Interest on Louisiana stock domesticated,		150 00
3. Interest on domestic loans,		56,170 12

4. On the foreign debt, viz:

	Guilders.		
Interest paid at Amsterdam, - -	387,000 00		
Do. at Antwerp, - -	36,900 00		
	423,900 00		
		at 40 cents,	$169,560 00
Premiums on loan of 1st February, 1784, 20,000 guilders,		do.	8,000 00
Interest on Louisiana stock, from 1st July, 1804 to 1st July, 1805,			675,000 00

Commissions and charges, viz:

	Guilders.			
At Amsterdam, including Louisiana stock,	8,695 11 8			
At Antwerp, (*b*) - - - -	4,300 00 0			
	12,995 11 8			
	at 40 cents,	$5,198 23		
At London, on Louisiana stock, £421 17 6 -		1,875 00		
			7,073 23	
Commission on purchase of bills in America, - - -			3,260,42	
				$862,893 65
				4,143,273 57
				$8,048,442 82

NOTES TO STATEMENT A.

(*a*) The interest on the several species of domestic debt, for the year 1805, as settled at the treasury, amounted to - - - - - - - - - - - - $3,324,061 73
From which has been deducted the result of sundry small errors, occasioned by miscalculations of dividends at the treasury and loan offices, - - - 2 93

Making the sum given in the statement, - - - - - $3,224,059 80

(*b*) The death of Mr. De Wolf, the commissioner at Antwerp, charged with the payment of the interest and principal of the loan obtained at that place, has prevented the rendering of his final accounts. The precise amount of the charges, on the payments made in 1805, cannot, therefore, be stated. The sum here given is on estimate, but cannot be far out of the way.

TREASURY DEPARTMENT, *Register's Office, February 4th*, 1807.

JOSEPH NOURSE, *Register.*

B.

Statement of the provision made, before the 1st day of January, 1806, *for the payment of the principal and interest of the Public Debt falling due after the year* 1805.

I. *On account of the Foreign Debt.*

1. Cash in the hands of commissioners and agents in Europe, viz:

In Amsterdam, on 31st December, 1805, per treasury report, No. 18,410, - *Guilders*,	2,397,174 18 3		
From which deduct a balance due the commissioner in Antwerp, - - - - -	767 1 6		
	2,396,407 16 13		
	At 40 cents,	$958,563 14	
In London, per account rendered, of December 31st, 1805, - - - - -	£42,664 1 1		
	At 4*s.* 6*d.*	189,618 01	
			$1,148,181 15

2. Remittances outstanding, viz:

Amount paid for at the treasury, and remitted to Amsterdam before the 1st January, 1806, but not received by the commissioners till after that day, - - *Guilders*	700,000		
	At 40 cents,	280,000 00	
Do. do. do. remitted to London, outstanding on 1st January, 1806, - - - - -	£43,000		
	At 4*s.* 6*d.*	191,111 11	
			471,111 11

3. Amount of payments made at the treasury before the 1st January, 1806, for bills which have been protested for non-payment, and which, on that day, had not been repaid into the treasury, (*a*) - - - - - - - - - 43,857 00
1,663,149 26

II. *Deduct on account of the Domestic Debt, as follows:*

The demands unsatisfied on the 1st January, 1806, were the following, viz:

1. Dividends payable by commissioners of loans, including the dividend due on that day, and exclusive of unclaimed dividends no longer demandable at their offices, - - - - - - - - -	1,430,976 71	
2. Unclaimed dividends payable at the treasury, - - - -	7,791 66	
	1,438,768 37	

The provision made for the above objects was as follows:

1. Cash due from commissioners of loans deceased, and out of office,	$2,295 66	
2. Cash in the hands of acting commissioners of loans, - -	1,419,701 24	
3. Amount over advanced at the treasury for payment of unclaimed dividends, - - - - - - - -	1,098 10	
	1,423,095	
Leaving the sum wanted on 1st January, 1806, to meet all the payments on account of the domestic debt, - - - - - - - - - -		15,673 37
Total amount of provision for the public debt, remaining unapplied on the 31st December, 1805,		$1,647,475 89

NOTE TO STATEMENT B.

(*a*) Statement of protested bills, outstanding December 31st, 1805.

Purchased before 1802,	A Brown's bill,	*Guilders*,	60,000	$24,000	
Purchased in do.	Brown and Hackman's do.		60,000	24,000	
Do. do.	Beale Owings' do.	-	20,000	8,000	
			140,000	56,000	
A partial payment made on the above bills in 1805, of		- -		18,143	
				37,857	
Purchased in 1805,	John J. Astor's bill,	*Guilders*,	15,000	6,000	Amount repaid in 1806.
				$43,857	

The protested bills, outstanding on 31st December, 1804, per note (*c*,) to statement B, annexed to the annual report dated February 4th, 1806, amounted to - - - - - - -	$104,000
The amount protested since that time, is - - - - - - - -	6,000
	110,000
The repayments in 1805, per statement E, annexed to the report of February 4th, 1806, amounted to	66,143
And leaves outstanding, as here stated, - - - - - - - -	$43,857

TREASURY DEPARTMENT, *Register's Office, 4th February*, 1807.

JOSEPH NOURSE, *Register.*

C.

List of Warrants drawn according to law, during the year 1806, *on the Treasurer of the United States, on account of the reimbursement and interest of the Domestic Debt.*

No. of Warrant.	Date.	In whose favor.	Amount.
7,117	1806 Feb. 21,	James Davidson, Jun. - - - -	$2,843 82
18		Do. - - - -	3,963 41
55	March 5,	James Alger, - - - -	1,000 00
56		Isaac Neufville, - - - -	36,000 00
57		Sherwood Haywood, - - - -	2,000 00
58		William Gardner, - - - -	6,400 00
97	18,	Benjamin Austin, Jun. - - - -	170,000 00
98		Christopher Ellery, - - - -	12,000 00
99		William Imlay, - - - -	20,800 00
7,200		William Few, - - - -	240,000 00
1		James Ewing, - - - -	6,000 00
2		Merewether Jones, - - - -	11,000 00
12	21,	Edward Hall, - - - -	17,950 44
15	22,	Stephen Moylan, - - - -	205,463 61
16		James Davidson, Jun. - - - -	3,368 78
18	24,	John Stockton, - - - -	2,726 61
7,546	May 14,	James Davidson, Jun. - - - -	1,652 31
7,630	June 2,	William Gardner, - - - -	6,400 00
31		Sherwood Haywood, - - - -	1,800 00
32		Isaac Neufville, - - - -	35,000 00
64	13,	William Imlay, - - - -	19,800 00
77	17,	Benjamin Austin Jun. - - - -	170,000 00
78		Christopher Ellery - - - -	11,800 00
79		William Few, - - - -	265,000 00
80		James Ewing, - - - -	5,700 00
81		Merewether Jones, - - - -	9,800 00
7,689	20,	Edward Hall, - - - -	18,050 97
7,784	July 1,	James Davidson, Jun. - - - -	8,274 18
7,856	11,	William Imlay, - - - -	500 00
8,015	September 5,	William Gardner, - - - -	6,400 00
16		Sherwood Haywood, - - - -	1,900 00
17		James Alger, - - - -	1,000 00
18		Isaac Neufville, - - - -	133,500 00
40	16,	Benjamin Austin, Jun. - - - -	428,100 00
41		Christopher Ellery, - - - -	21,000 00
42		William Imlay, - - - -	22,100 00
43		William Few, - - - -	381,000 00
44		James Ewing, - - - -	5,500 00
48	17,	John Page, - - - -	41,000 00
52	19,	Edward Hall, - - - -	32,785 68
63	22,	Stephen Moylan, - - - -	311,658 79
71	25,	John Stockton, - - - -	2,663 85
76	27,	James Davidson Jun. - - - -	29,417 65
77		Do. - - - -	80,600 00
8,196	October 9,	Do. - - - -	3,388 72
8,312	December 4,	William Gardner, - - - -	12,900 00
13		William Imlay, - - - -	16,000 00
14		Sherwood Haywood, - - - -	2,750 00
15		Isaac Neufville, - - - -	65,000 00
43	16,	Benjamin Austin, Jun. - - - -	323,600 00
44		Do. - - - -	439,400 00

LIST—Continued.

No. of Warrant.	Date.	In whose favor.		Amount.
8,345	1806, Dec. 16,	Christopher Ellery,		$20,250 00
46		William Imlay,		25,300 00
47		William Few,		500,800 00
48		Do.		124,200 00
49		James Ewing,		11,300 00
50		John Page,		20,000 00
8,359	19,	Edward Hall,		46,627 69
61	22,	Stephen Moylan,		336,800 03
62		Do.		257,300 00
71	27,	John Stockton,		4,438 82
72		George Simpson,		292,840 90
76		James Davidson Jun.		48,794 50
77		Do.		217,684 74
78		Thomas T. Tucker,		4,672 17
95	31,	John Page,		3,971 77
96		Do.		79 20
7,242	March 29,	Thomas T. Tucker,	287,144 95	
7,691	June 23,	Do.	167,937 98	
7,695	24,	Do.	149,350 79	
8,075	September 27,	Do.	149,811 20	
8,379	December 31,	Do.	278,657 08	
8,380		Do.	531,447 39	
				1,564,349 39
				$7,136,368 03

List of Warrants drawn according to law during the year 1806, *on the Treasurer of the United States, on account of the reimbursement of the capital and interest of the Dutch debt.*

No. of Warrant.	Date.	In whose favor.		Amount.
7,131	1806, Feb. 24,	David Harris,		$192,777 41
32		George Simpson,		69,400 00
42	28,	Do.		24,960 00
43		David Harris,		81,900 00
62	March 5,	George Simpson,		23,790 00
63		Jonathan Burrall,		60,621 60
7,167	6,	George Simpson,		39,000 00
68	8,	David Harris,		115,537 50
75	11,	Do.		43,055 00
76		George Simpson,		23,400 00
81	12,	Jonathan Burrall,		31,200 00
89	17,	Do.		236,000 00
90		George Simpson,		43,055 00
91		David Harris,		23,700 00
96		George Simpson,		10,270 00
7,510	May 6,	Do.		584 68
19	8,	David Harris,		1,142 42
40	12,	Jonathan Burrall,		819 55
8,050	Sept. 18,	Do.		304,200 00
8,195	October 9,	Do.		760 50
				$1,326,173 66

Included in the foregoing list of warrants are the following warrants for commissions to the agents who purchased the bills, at one-fourth of one per cent.

No. 7510,	May 6,	George Simpson,	$584 68	
7519,	8,	David Harris,	1,142 42	
7540,	13,	Jonathan Burrall,	819 55	
8195,	October 9,	Do.	760 50	
				3,307 15

List of Warrants drawn according to law, during the year 1806, *on the Treasurer of the United States, on account of the payment of Interest on the Louisiana Stock.*

No. of Warrant.	Date.	In whose favor.	Amount.
7511	May 6,	Peter Roe Dalton,	$396 05
7536	" 12,	George Simpson,	40,000 00
6555	" 15,	David Harris,	57,777 72
7570	" 17,	George Simpson,	42,444 44
7591	" 23,	Ditto,	24,222 22
7605	" 26,	Ditto,	26,666 67
7616	" 30,	David Harris,	195,000 00
7617	" "	George Simpson,	39,000 00
7629	" 31,	Ditto,	58,500 00
7655	June 11,	Ditto,	577 08
7683	" 18,	David Harris,	631 94
			$ 485,216 12
		Included in the foregoing list of warrants, are the following warrants for commissions to agents who purchased the bills at one-fourth of one per cent.	
		No. 7511, May 6, Peter Roe Dalton, $396 05	
		" 7655, June 11, George Simpson, 577 08	
		" 7683, " 18, David Harris, 631 94	
			$ 1,605 07

List of Warrants drawn according to law during the year 1806, *on the Treasurer of the United States, on account of paying certain parts of the Domestic Debt.*

No. of Warrant.	Date.	In whose favor.	Amount.
6920	January 3,	Daniel C. Verplanck,	$36 40
7188	March 15,	John Rea,	61 60
7838	July 8,	John Crowder,	88 88
7868	" 16,	Thomas Leiper,	35 38
8271	November 13,	John Davidson,	26 83
			$ 249 09

RECAPITULATION.

Interest and reimbursement of domestic debt,	$ 7,136,368 03
Interest and reimbursement of Dutch debt,	1,326,173 66
Interest on Louisiana stock,	485,216 12
For the payment of certain parts of the domestic debt,	249 09
	$ 8,948,006 90

TREASURY DEPARTMENT, *Register's Office, January* 23, 1807.
JOSEPH NOURSE, *Register.*

D.

Amount of Remittances during the year 1806, *on account of the Dutch Debt, and for the payment of the Interest upon the Louisiana six per cent. Stock.*

Guilders. St.	*Rate.*	*Dolls. Cts.*
80,000 00	at 38 cents per *Guilder,*	30,400 00
500,720 11	" 38½ " "	274,677 41
2,360,440 00	" 39 " "	838,671 60
596,500 00	" 39½ " "	235,617 50
590,000 00	" 40 " "	236,000 00
4,127,660 11 equal to		$ 1,615,366 51
£43,000 *Sterling,*	at par $ 191,111 11	
Deduct fractions rejected in the purchase,	6	
		191,111 05
Applied to remittances,		1,806,477 56
Paid to agents, for commissions,		4,912 22
		$ 1,811,389 78

Warrants issued in the year 1806, on account of the Dutch debt, as per statement,	$1,326,173 66
Ditto, ditto, on account of interest on the Louisiana six per cent. stock, as per statement,	485,216 12
	$1,811,389 78

Profit arising from remittances:

Guilders, 1,427,660 11	at par, = dollars,	1,651,064 22	
Sterling, £43,000	" " = "	191,111 11	
		1,842,175 33	
Remittances cost		1,806,477 56	
Gain,		$35,697 77	

TREASURY DEPARTMENT, *Register's Office, January* 23, 1807.
JOSEPH NOURSE, *Register.*

E.

Statement of repayments made into the Treasury, during the year 1806, *on account of the public debt.*

Date of warrant.	No. of Warrant.	On whom drawn.	Principal repaid.	Damages &c. recovered.	Amount of Warrant.
1806. June 30.	967.	John Jacob Astor, for amount received for his protested bill,	$5,550	$1,470	$7,020

NOTE.—The amount of Mr. Astor's bill was fifteen thousand guilders, and was purchased at thirty-seven cents per guilder, making the sum of five thousand five hundred and fifty dollars, as above stated. But, as the difference between this sum and the par value of the bill at forty cents per guilder, has been accounted for in the amount of profit on exchange, in the year 1805, it becomes necessary to consider the principal of the bill repaid, as if it were purchased at par, and it is consequently taken, in the accounts of this year, at six thousand dollars.

TREASURY DEPARTMENT, *Register's Office, 23d January*, 1807.
JOSEPH NOURSE, *Register.*

F.

An estimate of the application made, in the year 1806, *of the funds provided for the payment of the principal and interest of the public debt.*

I. On account of the principal.

1st. Amount of six per cent. and deferred stocks, purchased by the commissioners of the sinking fund, per statement L,		$17,517 61	
2d. Reimbursement of the six per cent. and deferred stocks, estimated at		1,451,932 47	
3d. Do. of the Navy six per cent stock,		711,700 00	
4th. Do. of the five and half per cent stock,		1,847,500 00	
5th. Do. of the unfunded registered debt, including arrearages of interest		249 09	
6th. Do. of foreign debt, viz:			
4th. instalment of loan of 3,000,000, of January 1st, 1792, guilders	600,000		
2d. Do. do. of 3,000,000, of January 1st, 1794,	600,000		
6th. Do. do. of 2,000,000, of Feb. 1st, 1784,	250,000		
4th. Do. do. of 2,950,000, of June 1st, 1792,	550,000		
	2,000,000 at 40 cts.	800,000 00	
			4,828,899 17

II. On account of interest and charges.

1st. Interest on domestic funded debt, estimated, for 1806, at		3,119,786 05	
2d. Do. on Louisiana stock, domesticated,		300 00	
3d. Do. on foreign debt, viz:			
At Amsterdam, Guilders,	244,000 00 00		
Premiums at do.	22,500 00 00		
	266,500 00 00		
Charges at Amsterdam,	2,799 03 00		
Guilders,	269,299 03 00		
at 40 cents,	107,719 66		
Interest and charges on Louisiana stock in London and Amsterdam,	678,073 50		
		$785,793 16	
Commission to agents in America, for purchasing bills,		4,912 22	
			3,910,791, 43
			$8,739,690 60

G.

An Estimate of the Funds provided, before the 1st January, 1807, for the payment of the principal and interest of the Public Debt falling due after that day.

I. *On account of the Foreign Debt.*

Cash in the hands of commissioners and agents in Europe, on the 31st December, 1805, per preceding statement B,			$1,148,181 15
Remittances to London and Amsterdam outstanding on the 31st December, 1805, per same statement,			471,111 11
The remittances made during the year 1806, per preceding statement D, are as follow, viz:			
To Amsterdam,	G. 4,127,660.11, at 40 cents,	$1,651,064 22	
To London,	£ 43,000, at 4s. 6d.	191,111 11	
			1,842,175 33
	Total to be accounted for,		3,461,467 59
The amount applied, during the year 1806, per preceding estimate F, is calculated to have been, for principal,		$800,000 00	
Interest and charges,		785,793 16	
			1,585,793 16
The balance in the hands of commissioners and agents in Europe, or in remittances outstanding, may, therefore, be estimated, on 31st December, 1806, to be			1,875,674 43
The amount of protested bills outstanding on the same day, was as follows, viz:			
Purchased before, and in, 1802,	A. Brown's bill, G. 60,000 = $24,000		
	Brown and Hackman's do. 60,000 = 24,000		In suit.
	Beale Owing's do. 20,000 = 8,000		
		56,000	
Of which there has been received in part,		18,143	
Remains outstanding,			37,857 00
			1,913,531 43

II. *From which deduct, on account of the Domestic Funded Debt:*

For unclaimed dividends, demandable at the treasury, and not yet advanced to the bank for payment to the creditors, estimated at	27,603 51
	$1,885,927 92

RECAPITULATION.

The balance remaining unexpended 31st December, 1805, per preceding statement B, was	$1,647,475 89
Amount advanced from the treasury in the year 1806, per preceding statement C, was	8,948,006 90
Profit in exchange, in the year 1806, per preceding statement D,	35,697 77
Do. on the purchase of stock by the commissioners of the sinking fund, per annexed statement L,	437 96
	$10,631,618 52
The amount estimated to have been applied to the public debt in 1806, per preceding estimate F, is	$8,739,690 60
Repayments into the treasury in 1806, for principal of bills protested, per preceding statement E,	6,000 00
Provision in advance, applicable to the payments of the year 1807, per above statement G,	1,885,927 92
	$10,631,618 52

H.

A General Statement of the several Stocks transferred to the United States, to December 31st, 1806; the interest on which, by the acts of the 8th of May, 1792, and 3d of March, 1795, is appropriated for the redemption of the public debt.

	Old six per cent. stock.	Three per cent. stock.	Deferred 6 per cent. stock.	Four and half per ct. stock.	Four per cent. stock.	Five per cent. stock.	Five and half per ct. stock.	Eight per cent. stock.	Amount of several species of stock.
Purchased with moneys received on account of the surplus of duties to the end of 1790,	464,408 63	401,072 90	631,803 53	-	-	-	-	-	1,497,285 06
Ditto on account of the loan of $2,000,000,	353,604 95	31,731 94	137,588 66	-	-	-	-	-	522,925 55
Ditto out of the interest fund,	115,195 57	79,055 79	118,608 92	-	-	-	-	-	312,860 28
For the instalments of foreign debt reimbursed to 31st December, 1805,	- -	- -	- -	492,000	1,940,000	7,240,000	-	-	9,672,000 00
In payment of land on Lake Erie sold to the State of Pennsylvania,	60,449 44	60,718 25	30,224 72	-	-	-	-	-	151,392 41
In discharge of debts due to foreign officers,	186,988 23	22,438 58	- -	-	-	-	-	-	209,426 81
In payment of certain balances which originated prior to the present constitution,	7,220 63	7,187 64	16,936 17	-	-	-	-	-	31,344 44
In repaying of commutation by sundry military officers,	14,934 22	10,472 40	7,467 09	-	-	-	-	-	32,873 71
Stock arising from specie paid for services and supplies furnished prior to the 4th of March, 1789,	515,460 94	- -	- -	-	-	-	-	-	515,460 94
Transferred to the trustees for the redemption of the public debt, being the residuary sum unapplied of $660,000 six per cent. stock, remitted to the commissioners of the Dutch loans, the purchase of which stock appears in the printed public accounts for 1795, page 72,	20,000	- -	- -	-	-	-	-	-	20,000 00
In discharge of the registered debt, per act of 12th of June, 1798,	86,566 54	- -	- -	-	-	-	-	-	86,566 54
In discharge of loan office and final settlement certificates, per act of 12th of June, 1798,	55,888 98	- -	27,581 84	-	-	-	-	-	83,470 82
In payment of lands sold under certain acts of Congress, and received in pursuance of the acts of the 3d of March, 1797, and 2d of March, 1799,	64,028 21	85,382 05	20,918 75	-	-	-	1,400	119,300	291,029 01
Total amount transferred to the commissioners of the sinking fund, Dollars,	1,944,746 34	698,059 55	991,129 68	492,000	1,940,000	7,240,000	1,400	119,300	13,426,635 57

Amount as stated to the 31st December, 1805, as per document marked H, in the preceding annual statement to the commissioners of the sinking fund,			$9,960,275 83
Transferred to the commissioners of the sinking fund, viz.			
Foreign debts discharged to the 31st December, 1805, as per treasury statements Nos. 17,812, and 18,872,		$3,328,000 00	
Purchases of public debt, per act of 4th August, 1790,		25,409 18	
In payment for land, six per cent. stock,	$11,151 74		
Three per cent. do.	28,213 80		
Deferred, do.	5,185 02		
Eight per cent.	68,400 00		
		112,950 56	
			3,466,359 74
			$13,426,635 57

TREASURY DEPARTMENT, *Register's Office, January 23, 1807.*

JOSEPH NOURSE, *Register.*

I.

Statement of moneys arising from interest on Stock transferred to the United States, being the amount drawn by the Agent to the Trustees for the redemption of the Public Debt, during the year 1806, *pursuant to the act of 8th May*, 1792, *agreeably to Statements made at the Treasury.*

March	29, 1806,	Warrant	No. 7,242, per	treasury statement,	No. 18,515,	- -	$287,144 95
June	24, "	do.	No. 7,695, per	do.	do. - - -		149,350 79
September	27, "	do.	No. 8,075, per	do.	do. - - -		149,811 20
December	27, "	do.	No. 8,379, per	do.	No. 18,960, - -		278,657 08
							$864,964 02

TREASURY DEPARTMENT, *Register's Office, January 23d* 1807.

JOSEPH NOURSE, *Register.*

K.

Statement of moneys drawn by the Agent to the Trustees for the redemption of the Public Debt, in the year 1806, *being on account of moneys received into the Treasury from sales of Public Lands, pursuant to the act of the 3d March*, 1795, *agreeably to statements made at the Treasury.*

June	23, 1806,	Warrant,	No. 7,691, per	treasury statement,	No. 18,515,	- -	$167,937 98
December	27, "	do.	No. 8,380, per	do.	No. 18,960,	- -	531,447 39
							$699,385 37

TREASURY DEPARTMENT, *Register's Office, January* 23, 1807.

JOSEPH NOURSE, *Register.*

L.

Purchases made by the Treasurer of the United States, for the President of the Senate, the Chief Justice, the Secretary of State, the Secretary of the Treasury, and the Attorney General, appointed by act of Congress of the 12th August, 1790, *entitled " An act making provision for the reduction of the Public Debt."*

Date of stock purchased.	Nominal six per cent.	Deferred.	Unredeemed amount.	Rate.	Of whom purchased.	Amount.	Total amount.
1806.							
July 3,	$5,359 17	-	$3,694 03	97½	John Laird, - - -	-	$3,601 67
" 9,	20,033 34	-	13,808 86	97½	John Mason, Attorney of Joel Barlow, - -	$13,463 63	
" "	-	$16 67	14 72	97½	Do. Do.	14 35	13,477 98
			$17,517 61				$17,079 65

Unredeemed amount of stock purchased as above, - - - -	$17,517 61
Amount paid for the same, - - - - - - -	17,079 65
Gain on the purchase, - - - - - -	$437 96

TREASURY OF THE UNITED STATES, *July* 9, 1806.

TH. T. TUCKER, *Treasurer United States*

M.

At a meeting of the Commissioners of the Sinking Fund, on the 28th day of April, 1806:

Present: JAMES MADISON, *Secretary of State.*
ALBERT GALLATIN, *Secretary of the Treasury.*
JOHN BRECKENRIDGE, *Attorney General.*

The Secretary of the Treasury laid before the Board a report, dated the 26th of April, 1806, which was read, and is as follows:

" That the current payments to be made by the Commissioners of the Sinking Fund, during the year 1806, are etimated as followeth, viz:

Reimbursement and interest on the domestic debt, ...	$4,585 000
Instalments and interest on the Dutch debt, payable from the 1st Jan. to 1st June, 1807, and which must, therefore, be remitted in 1806, ...	1,004,032
One year's interest on the Louisiana stock, ...	678,375
Amounting altogether, to	6,267,407
And leaving, in order to complete the annual appropriation of eight millions of dollars, a sum exceeding one million seven hundred and thirty thousand dollars (exclusively of the interest which may be redeemed by the payment of said sum) to be applied in such manner as the Board shall direct,	1,732,593
	$8,000,000

That the said sum may be applied either to reimbursements or purchases of the public debt.

That the only portions of the debt which may be reimbursed, are—

The Navy six per cent. stock, amounting to	$711,700
The five and a half per cent. stock, amounting to	1,847,500
And the four and a half per cent. stock, amounting to	176,000

And that it is now submitted whether, previous to advertising the reimbursement of the five and a half per cent. stock, it might not be advisable to ascertain whether a more advantageous application may be effected by purchases, in the manner authorized by law."

Whereupon, it was *Resolved*,

1. That the sum, which, after making the current payments, mentioned in the preceding report, shall remain to complete the annual appropriation of eight millions of dollars, be applied in the following manner, viz:

First, to the purchase of the eight per cent., old six per cent. and deferred stocks, at a price not exceeding the rates fixed by law, giving the preference, in the first place, to the eight per cent. and in the next place, to the deferred stock; provided that the President of the United States shall assent to such application. And, secondly, in case that a sufficient quantity of stock cannot be purchased, to the reimbursement of the Navy six per cent. stock, and, at the option of the Secretary of the Treasury, either to the reimbursement of the five and a half per cent. stock, or of so much of the bills drawn on the treasury, by the minister of the United States at Paris, in conformity with the convention between France and the United States, of the 30th of April, 1803, as will be necessary to complete the payment of the said eight millions of dollars.

2. That the Treasurer of the United States be the agent, under the superintendence of the Secretary of the Treasury, for making the said purchases; that the said purchases be made, by receiving sealed proposals for any sums which may be offered; and that the said agent forthwith advertise to receive such proposals, until the thirteenth day of June next, inclusively.

3d. That the notice of the reimbursement of such stocks as may be reimbursed, be given by the Secretary of the Treasury, prior to the first day of July next; and that the date of reimbursement be at his option, either the first day of October, or the first day of January, next.

JAMES MADISON, *Secretary of State.*
ALBERT GALLATIN, *Secretary of the Treasury.*
JOHN BRECKENRIDGE, *Attorney General U. S.*

Attest, EDWARD JONES, *Sec'ry to the Commissioners of the Sinking Fund.*

9th CONGRESS.] No. 265. [2d SESSION.

PUBLIC DEBT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 28, 1807.

TREASURY DEPARTMENT, *February 27th*, 1807.

SIR:

I have the honor to transmit a statement of the public debt, on the 1st days of January, 1801, 1802, 1803, 1804, 1805, 1806, and 1807, respectively, together with sundry explanatory statements and notes, prepared in pursuance of the resolution of the House of Representatives, of the 8th of January last.

It has not been practicable to complete, before the adjournment of Congress, similar statements for the preceding years, but they will be prepared during the recess. Quarterly statements would have been attended with still more considerable labor in investigation, as the accounts for several parts of the public debt are rendered only semi-annually, and they are all settled annually.

It appears, from the statement herewith transmitted, that the whole public debt of the United States, unprovided for on the days abovementioned, amounted to the following sums, respectively, that is to say:

On the 1st day of January, 1801,	$81,996,268	49
Do. 1802,	78,750,669	83
Do. 1803,	74,728,023	98
Do. 1804,	85,349,744	35
Do. 1805,	80,530,159	78
Do. 1806,	74,539,058	75
Do. 1807,	67,727,756	76
The total amount of payments of the debt (including lands paid for in stock) have been,		
In 1801,	2,325,418	55
In 1802,	3,657,945	95
In 1803,	5,627,565	42
In 1804,	4,114,970	38
In 1805,	6,588,879	84
In 1806,	6,505,292	19
And the difference between the anticipated provision made on the 1st January, 1807, and that which had been made on the 1st January, 1801, is, as will appear by the statement C,	448,439	40
Making, altogether,	29,268,511	73
Which, deducted from the amount of debt on the 1st day of January, 1801,	81,996,268	49
Leaves a sum of	52,727,756	76
To which adding the debt contracted by the purchase of Louisiana,	15,000,000	00
Leaves the amount of debt, on the 1st of January, 1807, as above stated,	67,727,756	76

The debt has, therefore, during those six years, and notwithstanding the addition made by the purchase of Louisiana, been diminished more than 14,260,000 dollars.

Although the amount stated for the 1st January, 1807, is necessarily on estimate, and not from accounts actually settled at the treasury, it is believed not to differ materially from the precise amount.

I have the honor to be, with great respect, sir, your obedient servant,

ALBERT GALLATIN.

The Hon. the SPEAKER *of the House of Representatives.*

A.

Statement of the Debt of the United States on the 1st of January, in the years 1801, 1802, 1803, 1804, 1805, 1806, *and* 1807.

	1801.	1802.	1803.	1804.	1805.	1806.	1807.
Foreign debt, (*a.*)	$10,419,000 00	9,915,000 00	8,730,000 00	5,736,000 00	4,065,000 00	2,229,000 00	1,420,000 00
Domestic debt,							
Six per cent. and deferred stocks, (*b.*)	37,947,458 20	36,853,982 26	35,700,526 17	34,480,554 13	33,187,515 16	31,801,961 01	30,320,193 96
Three per cent. do. (*c.*)	19,093,902 21	19,091,081 10	19,093,575 61	19,093,976 03	19,094,231 62	19,047,133 97	19,019,013 26
Five and one half do.	1,847,500 00	1,847,500 00	1,847,500 00	1,847,500 00	1,847,500 00	1,847,500 00	
Four and one half do.	176,000 00	176,000 00	176,000 00	176,000 00	176,000 00	176,000 00	176,000 00
1796, six per cent. do.	80,000 00	80,000 00	80,000 00	80,000 00	80,000 00	80,000 00	80,000 00
Navy six per cent. do.	711,700 00	711,700 00	711,700 00	711,700 00	711,700 00	711,700 00	
Eight per cent. do.	6,481,700 00	6,480,200 00	6,475,800 00	6,474,500 00	64,623 00	6,430,800 00	6,362,400 00
Temporary bank loans,	3,440,000 00	2,740,000 00	1,450,000 00	950,000 00	7,000 00	- ..	
Unfunded debt, (*d.*)	2,836,891 52	2,813,270 02	2,785,685 65	1,872,991 85	984,004 85	87,863 43	(*e.*) 46,401 50
Total amount of debt contracted prior to 1801,	83,034,151 93	80,708,733 38	77,050,787 43	71,423,222 01	67,308,251 63	62,411,958 41	57,424,008 72
Debt contracted since 1801, viz:							
Louisiana six per cent. stock,	- -	- -	- -	11,250,000 00	11,250,000 00	11,250,000 00	11,250,000 00
American claims assumed by Louisiana convention,	- -	- -	- -	3,750,000 00	3,750,000 00	2,057,413 38	540,070 88
Total amount due to individuals,	83,034,151 93	80,708,733 38	77,050,787 43	86,423,222 01	82,308,251 63	75,719,371 79	69,214,079 60
Deduct payments made by the treasury on account of subsequent years,	1,037 883 44	1,958,063 55	2,322,763 45	1,073,477 66	1,778,091 85	1,180,313 04	1,486,322 84
Total amount unprovided for,	81,996,268 49	78,750,669 83	74,728,023 98	85,349,744 35	80,530,159 78	74,539,058 75	67,727,756 76

NOTES TO STATEMENT A.

(a.) Foreign debt on 1st January, 1801, - - on 1st January, 1807,

Principal,	$10,360,000		$1,400,000
Premiums,	59,000		20,000
	$10,419,000		$1,420,000

(b.) Six per cent. stock, on 1st January, 1801, exclusively of sums passed to credit of sinking fund, nominal amount, - - - - - - - - - - $28,216 158 39
Deferred do. do. do. do do. do. - 13,679,125 95

41,895,284 34
Add Higgins's certificate, presented in time, but not funded till 1802, - - - 25 67

41,895,310 01

Deduct reimbursement prior to 1801, viz.
The total amount reimbursed, as per treasury settlement, was, - - $3,976,239 84
Deduct, viz:
1. Amount of an error discovered and corrected in 1803, $24,210 31
2. So much which had been reimbursed on sums transferred to the commissioners of the sinking fund, previous to such transfer, 4,177 72 — 28,388 03 — 3,947,851 81

True unredeemed amount due to individuals on 1st January, 1801, - - - - $37,947,458 20

(c.) Three per cent. stock on 1st January, 1801, exclusively of sums passed to credit of sinking fund, $19,093,885 03
Add Higgins's three per cent. stock, for arrears of interest prior to 1791, - - - 17 18

Amount due to individuals on 1st January, 1801, - - - - - $19,093,902 21

(d.) Unfunded debt on 1st January, 1801, viz:
Loan office certificates.
Principal of certificates in name of the consul general of the French republic to the United States, presented in 1799, but not paid till 1801, $14,124 41
NOTE. The arrears of interest prior to 1791, had been funded in 1799, and are not included, being part of the $19,093,902 21 three per cent. stock.
Moses White's claim discharged in 1803, by act of Congress, on the same principles as loan office certificates, viz:
Paid in specie, - - - - - $842 72
Three per cent. stock issued, - - - - 246 61 — 1,089 33 — $15,213 74

Registered debt outstanding, (exclusively of interest payable at the Bank of the United States,) viz:
Payable in specie, - - - - - 44,679 56
Do. in three per cent. stock, - - - 15,774 25 — 60,453 81
Debt due to foreign officers, - - - - - - - - - 44,492 17
Ditto for supplies furnished prior to 1789, paid after 1800, - - - - - - 11,612 05
Due to Beaumarchais, balance of principal as settled at the treasury, - - - 41,119 75
British debt, due in satisfaction and discharge of the money which the United States might have been liable to pay in pursuance of the provisions of the 6th article of the treaty of 1794, 2,664,000 00

$2,836,891 52

(e.) Unfunded debt on 1st January, 1807.
Registered debt.
Payable in specie, - - - - - - - $21,848 53
Do. in three per cent. stock, - - - - - 8,126 97 — 29,975 50
Foreign officers, - - - - - - - - - 16,426 00

$46,401 50

B.

A statement exhibiting the payments made on account of the principal of the public debt of the United States, from the 1st January, 1801, to the 31st December, 1806.

I. *Six per cent. and deferred stocks.*

YEARS.	Reimbursement.	Paid for lands, unredeemed amount. (a.)	Purchased, unredeemed amount. (a.)	Total.
1801	$1,078,262 54	$15,213 40	- - -	$1,093,475 94
1802	1,145,782 87	7,673 22	- - -	1,153,456 09
1803	1,215,591 70	4,380 34	- - -	1,219,972 04
1804	1,292,934 28	104 69	- - -	1,293,038 97
1805	1,369,059 73	16,494 42	- - -	1,385,554 15
1806	1,451,932 47	12,316 97	$17,517 61	1,481,767 05
Total,	$7,553,563 59	$56,183 04	$17,517 61	$7,627,264 24

(a.) See note *A*, at the end of this statement.

II. *Three per cent. stock.*

YEARS.	Payments for lands.	Stock issued for arrears of interest on registered debt, and on debt due to Moses White.	Decrease.	Increase.
1801	$5,088 90	$2,267 79	$2,821 11	
1802	2,128 10	4,622 61	- - -	$2,494 51
1803	96 64	497 06	- - -	400 42
1804	78 04	333 63	- - -	255 59
1805	47,177 36	79 71	47,097 65	- - -
1806	28,213 80	93 09	28,120 71	- - -
Total,	$82,782 84	$7,893 89	$78,039 47	$3,150 52
Increase from 1802 to 1804, - - - - -			$3,150 52	
Nett decrease, - - - - - - -			$74,888 95	

III. *Eight, Navy six, and five and a half per cent. stocks, and temporary loans.*

YEARS.	PAID FOR LANDS.	REIMBURSED.			Total.
	Eight.	Navy six.	Five and half.	Temporary loans.	
1801	$1,500	- -	- -	$700,000	$701,500
1802	4,400	- -	- -	1,290,000	1,294,400
1803	1,300	- -	- -	500,000	501,300
1804	12,200	- -	- -	250,000	262,200
1805	31,500	- -	- -	700,000	731,500
1806	68,400	$711,700	$1,847,500	- -	2,627,600
Total,	$119,300	$711,700	$1,847,500	$3,440,000	$6,118,500

IV. *Foreign Debt.*

YEARS.	Principal.	Premiums.	Total.
1801	$500,000	$4,000	$504,000
1802	1,180,000	5,000	1,185,000
1803	2,988,000	6,000	2,994,000
1804	1,664,000	7,000	1,671,000
1805	1,828,000	8,000	1,836,000
1806	800,000	9,000	809,000
Total,	$8,960,000	$39,000	$8,999,000

V. *Unfunded Debt.*

Years.	Loan Office certificates.	Registered debt.	Supplies before 1789.	Debt to foreign officers.	Beaumarchais' claim.	British debt.	Total.
1801	(*b*)$14,124 41	$9,140 38	$356 71	- -	- -	- -	$23,621 50
1802	- -	19,085 84	503 61	$7,994 92	- -	- -	27,584 37
1803	(*c*) 1,089 33	729 43	10,751 73	12,123 31	- -	$888,000 00	912,693 80
1804	- -	987 00	- -	- -	- -	888,000 00	888,987 00
1805	- -	193 48	- -	7,947 94	- -	888,000 00	896,141 42
1806	- -	342 18	- -	- -	$41,119 75	- -	41,461 93
	$15,213 74	(*d*) $30,478 31	$11,612 05	$28,066 17	$41,119 75	$2,664,000 00	$2,790,490 02

(*b*) This sum discharged by - - - - - - - - $11,022 03 specie.

(*c*) Paid in specie, - - - - - - - - - 842 72
Do. in three per cent. stock, - - - - - - - - 246 61
$1,089 33

(*d*) Paid in specie, - - - - - - - - - 22,831 03
Do. in three per cent. stock, - - - - - - - - 7,647 28
$30,478 31

VI. *American claims assumed by the Louisiana Convention.*

Years.	Amount.
In 1805,	$1,692,586 62
In 1806,	1,517,342 50
Total,	$3,209,929 12

RECAPITULATION OF PAYMENTS.

Species of debt.	Amount paid.	Years.	Old debt.	Louisiana claims.	Total.
On foreign debt,	$8,999,000 00	1801	$2,325,418 55	- -	$2,325,418 55
Six per cent. and deferred stocks,	7,627,264 24	1802	3,657,945 95	- -	3,657,945 95
Three per cent. stock,	74,888 95	1803	5,627,565 42	- -	5,627,565 42
Five and a half per cent. do.	1,847,500 00	1804	4,114,970 38	- -	4,114,970 38
Eight per cent. do.	119,300 00	1805	4,896,293 22	$1,692,586 62	6,588,879 84
Navy six per cent. do.	711,700 00	1806	4,987,949 69	1,517,342 50	6,505,292 19
Temporary loans,	3,440,000 00				
Unfunded debt,	2,790,490 02				
	$25,610,143 21	Total,	$25,610,143 21	$3,209,929 12	$28,820,072 33
American claims assumed by the Louisiana Convention,	3,209,929 12				
	$28,820,072 33				

NOTE (*A.*) *Payments for land, purchases, &c. in six per cent. and deferred stocks.*

Years.	Nominal amount.	Reimbursed previous to the transfer.	Unredeemed amount at the time of transfer.
1801,	$17,227 68	$2,014 28	$15,213 40
1802,	8,839 06	1,165 84	7,673 22
1803,	5,302 97	922 63	4,380 34
1804,	111 82	7 13	104 69
1805,	20,232 05	3,737 63	16,494 42
1806,	16,336 76	4,019 79	12,316 97
Purchases do.	25,409 18	7,891 57	17,517 61
Total,	$93,459 52	$19,758 87	$73,700 65

C.

Statement exhibiting the provision made before the first days of January of the years 1801 *to* 1807, *respectively, for the payment of the Principal of the Public Debt paid afterwards, and for the payment of Interest which accrued on that debt subsequent to such days, respectively.*

PROVISION MADE BEFORE THE FIRST DAY OF JANUARY, 1801.

	Guilders.		
1. Cash in the hands of the commissioners at Amsterdam, on 31st December, 1800, per statements,	326,235 7 2		
Ditto, transferred in 1802, from Governeur Morris' account, being the balance of a sum formerly remitted for paying the interest on the debt due foreign officers,	$41,787 10 8		
	368,022 17 10		
Deduct balance due to De Wolf, in Antwerp,	387 0 0		
	367,635 17 10	at 40 cts.	$147,054 35
2. Remittances paid at the treasury before the 31st December, 1800, credited by the commissioners, in 1801,	541,362 16		
Deduct remittances, credited by commissioners in 1800, but not paid at the treasury till 1801,	249,936 12		
	291,426 04	at do.	116,570 48
3. Payments at the treasury before 31st December, 1800, for remittances which have been protested for non-payment, and on that day not repaid into the treasury,			48,000 00
			311,624 83
4. Proceeds of 2,200 shares of the Bank of the United States, sold in 1802, and then applied to the payment of the public debt,			1,287,600 00
			1,599,224 83
Deduct interest accrued on the 31st December, 1800, and paid subsequent to that day, viz:			
On domestic funded debt,	$114,156 13		
On Dutch debt,	316,941 66		
On temporary loans,	96,200 00		
On registered debt, payable by Simpson,	9,371 75		
On Beaumarchais' claim, ten years,	24,671 85		
			561,341 39
			$1,037,883 44

Provision made before 1st January, 1802.

Provision, as per statement A, of report of commissioners of sinking fund, of 3d February, 1804,		1,085,907 60
Proceeds of bank shares, sold in 1802, and applied to payment of debt,		1,287,600 00
		2,373,507 60
Deduct interest accrued on that day, and paid afterwards, viz:		
On Dutch debt,	297,608 27	
On temporary loans,	83,325 00	
On registered debt,	7,371 75	
On Beaumarchais' claim, eleven years,	27,139 03	
		415,444 05
		$1,958,063 55

Provision made before 1st January, 1803.

Provision, as per statement F, of report of commissioners of sinking fund, of 3d February, 1804,		$2,656,933 08
Deduct interest accrued on that day, and paid afterwards, viz:		
On Dutch debt,	261,941 66	
On temporary loans,	38,750 00	
On registered debt,	3,871 75	
On Beaumarchais', twelve years,	29,606 22	
		334,169 63
		$2,322,763 45

Provision made before 1st January, 1804.

Provision, as per statement B, of report of commissioners of sinking fund, of February 5, 1805,		$1,349,136 51
Deduct interest accrued on that day, and paid afterwards, viz:		
On Dutch debt,	184,178 27	
On temporary loans,	33,343 68	
On registered debt,	3,871 75	
On Beaumarchais', thirteen years,	32,073 40	
On Louisiana stock,	22,121 75	
		275,658 85
		$1,073,477 66

Provision made before 1st January, 1805.

Provision, as per statement B, of report of commissioners of sinking fund, of February 5, 1806,		$2,316,975 14
Deduct interest accrued on that day, and paid afterwards, viz:		
On Dutch debt,	137,363 33	
On temporary loans,	25,607 62	
On registered debt,	3,871 75	
On Beaumarchais',	34,540 59	
On Louisiana debt,	337,500 06	
		538,883 29
		$1,778,091 85

Provision made before 1st January, 1806.

Provision, as per statement B, of report of commissioners of sinking fund, of February 5, 1807,		1,647,475 89
Deduct interest accrued on that day, and paid afterwards, viz:		
On Dutch debt,	88,933 33	
On registered debt,	3,871 75	
On Beaumarchais',	37,007 77	
On Louisiana debt,	337,350 00	
		467,162 85
		$1,180,313 04

Provision made before 1st January, 1807.

Provision, as per statement G, of report of commissioners of sinking fund, of February 5, 1807,		$1,885,927 92
Deduct interest accrued on that day, and payable afterwards, viz:		
On Dutch Debt,	58,533 33	
On registered debt,	3,871 75	
On Louisiana debt,	337,200 00	
		399,605 08
		$1,486,322 84

9th Congress.] **No. 266.** [2d Session.

MINT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, MARCH 3, 1807.

TREASURY DEPARTMENT, *March 3d,* 1807.

SIR:

I have the honor to transmit, herewith, a letter from the Comptroller of the Treasury, accompanied with sundry statements, which have been prepared in obedience to the act, entitled "An act establishing a mint and regulating the coins of the United States," passed on the 2d of April, 1792.

I have the honor to be, very respectfully, sir, your obedient servant,

ALBERT GALLATIN.

The Honorable the SPEAKER *of the House of Representatives.*

TREASURY DEPARTMENT, *Comptroller's Office, March 3d*, 1807.

SIR:

The statements marked A, B, C, and D, which you will receive, herewith, have been prepared pursuant to the seventh section of an act of Congress of the 2d of April, 1792, entitled "An act establishing a mint, and regulating the coins of the United States." They contain all the information concerning the transactions of the mint, which the settlements made at the treasury enable me to give.

I have the honor to be, with great respect, sir, your obedient servant,

G. DUVALL.

ALBERT GALLATIN, Esq. *Secretary of the Treasury.*

A.

Statement exhibiting the balance of gold and silver remaining in the hands of the officers of the mint on the 31st December, 1805; the amount of deposites from 1st January to the 31st December, 1806; the different species of coins made and paid on account of deposites; allowance for wastage, and the balance remaining in the hands of the officers of the mint on the said 31st December, 1806, to be accounted for on a future settlement.

	Ounces	Dwt.	Gr.	Dollars	Cts.	M.
Balance of gold bullion, &c. remaining in the hands of the officers of the mint on the 31st December, 1805,	41	17	11	743	45	
Gold bullion deposited from the 1st January to the 31st December, 1806,	20,102	1	1	357,369	70	
	20,143	18	12	358,113	15	
Amount paid on account of deposites of gold, from the 1st January to the 31st December, 1806,	-	-		324,127	71	
Add balance of gold coins in the Bank of the United States on the 31st December, 1806,	-	-		958	6	
				325,085	77	
Deduct this sum, being a balance of gold coins remaining in the hands of the treasurer of the mint on the 31st December, 1805,	82	33	5			
Also, this sum, paid on treasury warrant No. 7,172, issued to cover wastage in the coinage of gold during the year 1805,	498	43	5			
				580	77	
Gold coins made from the 1st January to the 31st December, 1806, viz: half eagles, 64,093, and quarter eagles, 1,616, weight and value,	18,253	8	3	324,505	0	0
Balance of gold bullion in the hands of the officers of the mint on the 31st December, 1806,	1,822	9	13	32,398	52	5
Profit and loss for this sum allowed for wastage in the coinage of gold and silver, from the 1st January to the 31st December, 1806,	68	00	20	1,209	62	5
As above,	20,143	18	12	358,113	15	0
Balance of silver bullion in the hands of the officers of the mint on the 31st December, 1805,	10,461	5	12	12,070	25	5
Silver bullion deposited from the 1st January to the 31st December, 1806,	469,264	12	00	541,458	99	0
	479,725	17	12	553,529	24	5
Amount paid on account of deposites of silver, from the 1st January to the 31st December, 1806,	-	-		479,624	26	5
Add balance of silver coins remaining in the Bank of the United States on the 31st December, 1806,	-	-			17	0
				479,624	43	5
Deduct this sum, being the balance of silver coins in the Bank of the United States on the 31st December, 1805,	7,699	39	00			
Also, this sum paid on treasury warrant No. 7,172, issued to cover wastage in the coinage of silver during the year 1805,	606	4	5			
				8,305	43	5
Silver coins made from 1st January to the 31st December, 1806, viz: half dollars, 839,576, and quarter dollars, 206,124, weight and value,	408,476	9	8	471,319	0	0
Balance of silver bullion in the hands of the officers of the mint on the 31st December, 1806,	69,698	7	1	80,420	57	0
Profit and loss for this sum, allowed for wastage in the coinage of silver, from the 1st January to the 31st December, 1806,	1,515	1	3	1,789	67	5
As above,	479,725	17	12	553,529	24	5

COMPTROLLER'S OFFICE, *February* 27, 1807.

ANDREW ROSS.

B.

Dr *The Mint of the United States in account of Copper purchased and coined, to the 31st December, 1806, with the United States.* Cr.

	Troy weight.	Cost of copper.		Troy weight.	Value of cents and half cents coined, each cent estimated to weigh 7 dwt.
	lbs. oz. dwt.	Dollars. cts.		lbs. oz. dwt.	Dollars. cts.
To amount of rough copper and planchettes purchased from the commencement of the institution to the 31st December, 1805, per statement mark-B, accompanying the Comptroller's letter of the 28th March, 1806,	714,478 9 2	198,590 93	By amount of rough copper and copper planchettes, accounted for, per statement marked B, accompanying the Comptroller's letter of the 28th March, 1806,	657,566 5 6	211,452 67
Balance, being the amount gained,	- -	31,092 57	By amount of cents and half cents charged by the treasurer of the mint, as delivered to the Treasurer of the United States, in the year 1806, viz:		
				Cents. Half Cents.	
			In the 1st quarter,	211,000 57,000	
			2d quarter,	201,000 29,000	
			3d quarter,	- 173,000	
			4th quarter,	- 111,000	
				412,000 370,000	17,412 6 0 5,970 00
			Balance December 31st, 1806, viz:	674,978 11 6	217,422 67
			Half cents in the hands of the treasurer of the mint, 72,000,	1,050 0 0	360 00
			Planchettes, fit for striking, in the hands of the chief coiner,	37,710 9 3	11,900 83
			Profit and loss, the same as last rendered,	3,739 0 13	
	714,478 9 2	229,683 50		714,478 9 2	229,683 50

N. B. There has not been a purchase of copper in the year 1806. Hence, no alteration in the profit gained on the coinage of copper.

Comptroller's Office, *February* 27, 1807.

ANDREW ROSS.

C.

Summary Statement exhibiting the value of coins made at the mint; the amount of disbursements on account of the establishment; the amount allowed for wastage; the amount retained of deposites; and the amount gained on the coinage of copper, from the commencement of the institution to the 31st December, 1806.

Value of gold, silver, and copper coins, made at the mint to the 31st December, 1805, per account rendered,		$ 4,635,863 72
Value of gold coins made from the 1st January to the 31st December, 1806, per statement herewith, marked A,	324,505 00	
Value of silver coins made from 1st January to the 31st December, 1806, per said statement,	471,319 00	
Value of copper coins made from 1st January to the 31st December, 1806, per statement herewith, marked B,	5,970 00	
		801,794 00
Total amount of gold, silver, and copper coins,		$ 5,437,657 72
Nett charge on the coinage of gold, silver, and copper, to the 31st December, 1805, per account rendered,	260,249 12 5	
Add amount gained on the coinage of copper to the 31st December, 1805, per account rendered,	31,092 57	
	291,341 69 5	
From the above, deduct amount of wastage on gold and silver, to the same period, $ 18,550 04		
Add to the same, amount retained from deposites to the same time, 2,833 14 5		
	15,716 89 5	
		275,624 80
Add amount disbursed on account of the establishment, from the 1st January to the 31st December, 1806,		19,629 70
Add also amount of wastage on gold and silver to the 31st December, 1805,	18,550 04	
Ditto, Do. from 1st January to the 31st December, 1806,	2,999 29	
	21,549 33	
From the above, deduct the amount retained from deposites to the 31st December, 1805, $ 2,833 14 5		
Also amount retained from deposites from the 1st January to the 31st December, 1806, 277 44 5		
	3,110 59	
		18,438 74
		313,693 24
Deduct amount gained on the coinage of copper from the commencement of the institution to the 31st December, 1806, per statement herewith, marked B,		31,092 57
Nett amount charged on the coinage of gold, silver, and copper, from the commencement of the institution to the 31st December, 1806, including the cost of lots, buildings, machinery, &c.		$ 826,600 67

COMPTROLLER'S OFFICE, *February 27th*, 1807.

ANDREW ROSS.

D.

Statement of the application of moneys advanced from the Treasury of the United States for the support of the Mint Establishment, during the year 1806.

Moneys paid by the treasurer of the mint on warrants drawn on him by the Director, and admitted by the accounting officers of the treasury, on the adjustment of his accounts, were as follow, viz:

Incidental and contingent expenses, and repairs of the mint.

For $9,029 70, being the amount expended for the requisite repairs, apparatus, machines, wages of workmen, and other expenses,		
In the 1st quarter,	$ 1,822 89	
2d do.	2,391 42	
3d do.	2,019 01	
4th do.	2,796 38	
		9,029 70

Salaries of the officers and clerks of the mint.

In the 1st quarter,	2,650 00	
2d do.	2,650 00	
3d do.	2,650 00	
4th do.	2,650 00	
		10,600 00

Wastage in the coinage of gold and silver.

Applied to make good the deficiency in said coinage for the year 1805,	1,104 48
Balance to be accounted for by the treasurer of the mint,	5,878 85
	$ 26,613 03

Balance which was to be accounted for by the mint, on the 1st January, 1806, as per statement for the preceding year,	6,908 55
Advanced from the treasury for the Mint Establishment, viz:	
For the salaries of the officers and clerks,	10,600 00
For the purchase of copper and incidental expenses,	8,000 00
Warrant No. 7172, for deficiencies in coinage in 1805,	1,104 48
	$26,613 03

Account of Cents and Half Cents paid into the Treasury of the United States by the treasurer of the mint, in the year 1806.

In the 1st quarter,	1,795 00
2d do.	1,555 00
3d do.	1,410 00
4th do.	1,210 00
	$5,970 00

TREASURY DEPARTMENT, *Register's Office, February 28th*, 1807.

JOSEPH NOURSE, *Register.*

Statement of the appropriations made by law, for the Mint Establishment, for the year one thousand eight hundred and six, with the amount of Warrants drawn by the Secretary of the Treasury on said appropriations.

Amount passed to the credit of the surplus fund, to the 31st Deccmber, 1805, for so much which remained unexpended on the 31st December, 1803, of moneys appropriated for the contingent expenses of the mint,	$6,173 28
Amount of warrants drawn on the Treasurer, in favor of the mint, for the services of the year 1806,	9,104 48
Balance unexpended on the 1st January, 1807,	67,454 31
	$82,732 07

Balance of the several appropriations for the mint establishment, unexpended on the 1st of January, 1806, as stated in a communication of the Secretary of the Treasury, to the House of Representatives, of the 29th of March, 1806,	$66,362 07
Appropriated by an act respecting the mint, dated 24th April, 1800, being the amount of cents and half cents paid into the treasury, in 1806,	5,970 00
Appropriated by an act making appropriations for the support of Government, for the year 1806, passed the 18th of April, 1806,	10,400 00
	$82,732 07

Statement of the appropriations made by law, for the payment of the salaries of the officers and clerks of the Mint, for the year one thousand eight hundred and six.

Amount of warrants drawn on the Treasurer of the United States, for the salaries of the officers and clerks, in 1806,	$10,600 00
Appropriated by the act making appropriations for the support of Government, for the year 1806, passed the 18th April, 1806,	$10,600 00

TREASURY DEPARTMENT. *Register's Office, February 28th*, 1807.

JOSEPH NOURSE, *Register.*

10th CONGRESS.] No. 267. [1st SESSION.

STATE OF THE FINANCES.

COMMUNICATED TO THE SENATE, NOVEMBER 7, 1807.

In obedience to the directions of the act supplementary to the act, entitled "An act to establish the Treasury Department," the Secretary of the Treasury respectfully submits the following report and estimates:

REVENUE AND RECEIPTS.

The nett revenue arising from duties on merchandise and tonnage, which accrued during the year 1805, amounted to	$14,135,138
And that which accrued during the year 1806, amounted, as will appear by the statement A, to	$16,576,454
The same revenue, after deducting that portion which arose from the duty on salt, and from the additional duties constituting the Mediterranean fund, amounted, during the year 1805, to	12,520,532
And during the year 1806, to	14,809,758

It is ascertained that the nett revenue, which has accrued during the three first quarters of the year 1807, exceeds that of the corresponding quarters of the year 1806; and that branch of the revenue may, exclusively of the duty on salt, and of the Mediterranean fund, both of which expire on the first day of January next, be safely estimated, for the present, and if no change takes place in the relations of the United States with foreign nations, of fourteen millions of dollars.

The statement B exhibits in detail the several species of merchandise, and other sources, from which that revenue was collected during the year 1806.

It appears, by the statement C, that the sales of the public lands have, during the year ending on the 30th of September, 1807, exceeded 284,000 acres. Some returns are not yet received; and the proceeds of sales in the Missisippi territory, being, after deducting the surveying and other incidental expenses, appropriated, in the first place, to the payment of a sum of 1,250,000 dollars to the State of Georgia, have not been included, but are distinctly stated. The actual payments by purchasers, have, during the same period, exceeded 680,000 dollars; and the receipts into the treasury from that source, may, after deducting charges, and the five per cent. reserved for roads, be estimated, for the ensuing year, at five hundred thousand dollars.

The receipts arising from the permanent revenue of the United States, may, therefore, without including the duties on postage, and other incidental branches, be computed, for the year 1808, at - - $14,500,000

And the payments into the treasury during the same year, on account of the salt and Mediterranean duties, previously accrued, are estimated at - - - - - 1,300,000

Making, in the whole, an aggregate of - $15,800,000

LAST QUARTER OF THE YEAR 1807.

The balance in the treasury, which, on the 30th day of September, 1806, amounted to $5,496,969 77, did, on the 30th day of September, 1807, amount to - - - - - - $8,530,000

The receipts into the treasury from the 1st of October to the 31st of December, 1807, are estimated at - - - - - - - - - - 4,000,000

$12,530,000

The expenses, during the same period, for all objects whatever, the public debt excepted, and including 686,076 dollars for the extraordinary expenditures of the Navy Department, of which the estimate has been transmitted, are estimated at - - - - - - - - - - $1,700,000

The ordinary payments on account of the public debt, including the provision for the interest on the Louisiana and Dutch debt, to the 1st July, 1808, are estimated at - - - 1,700,000

A further sum of about 1,500,000 dollars, should also be paid during this quarter, in order to complete the annual appropriation of 8,000,000 of dollars. If the whole of this sum, which is applicable to the purchase of the eight per cent. stock, cannot be expended this year, the unexpended balance will form an additional expenditure for the year 1808, charging however, the whole to this quarter, - - - - - - - - - - - 1,500,000

Makes an aggregate of - - - - - - $4,900,000

And will leave in the treasury, at the close of the year, a balance of about seven millions six hundred thousand dollars. - - - - - - - - - 7,630,000

$12,530,000

EXPENDITURES OF THE YEAR 1808.

The permanent expenses, calculated on a peace establishment, are estimated at $11,600,000, and consist of the following items, viz:

1st. For the Civil department, and all domestic expenses of a civil nature, including invalid pensions, the light house and mint establishments, the expenses of surveying public lands and the sea coast, the fifth instalment of the loan due to Maryland, and a sum of 100,000 dollars, to meet such miscellaneous appropriations, not included in the estimates, as may be made by Congress, - $1,100,000

2d. For expenses incident to the intercourse with foreign nations, including the permanent appropriation for Algiers, - - - - - - - - - - 200,000

3d. For the Military and Indian departments, including trading houses, and the permanent appropriations for certain Indian tribes, - - - - - - - - 1,280,000

4th. For the Naval establishment, - - - - - - - - 1,020,000

5th. The annual appropriation of eight millions of dollars, for the payment of the principal and interest of the public debt, of which sum not more than 3,400,000 dollars will, for the year 1808, be applicable to the payment of interest, - - - - - - - - - - 8,000,000

$11,600,000

To the permanent expenses must be added, for the year 1808, a sum of about 800,000 dollars, necessary, in addition to the annual appropriation of eight millions of dollars, to complete, on the 1st January, 1809, the reimbursement of the eight per cent. stock, - - - - - 800,000

And for paying the balance of American claims assumed by the French convention, - - 200,000

Making, altogether, for the expenses of that year, - - - - $12,600,000

The receipts of that year having been estimated at - - - - $15,800,000

And the probable balance in the treasury, on the 1st January next, at - - 7,630,000

Making, altogether, - - - - - $23,430,000

Would, therefore, probably, leave in the treasury, on the 1st January, 1809, a balance of near eleven millions of dollars, - - - - - - - - - - - 10,830,000

$23,430,000

PUBLIC DEBT.

It appears by the statement D, that the payments on account of the principal of the public debt, have, during the year ending on the 30th day of September, 1807, exceeded four millions six hundred thousand dollars; making the total public debt reimbursed from the 1st of April, 1801, to the 1st of October, 1807, about twenty-five millions eight hundred and eighty thousand dollars, exclusively of more than six millions which have been paid during the same period, in conformity with the provisions of the treaty and convention with Great Britain, and of the Louisiana convention.

Of the twelve millions of dollars, which, according to the preceding estimates, may be paid on account of the public debt, between the 30th September, 1807, and the 1st January, 1809, about eight millions will be on account of the principal. It must, however, be observed, that the unascertained result of the proposition made to the public creditors, for a modification of the debt, may affect the amount payable during the year 1808, on account of both principal and interest.

On the first day of January, 1809, the principal of the debt will, if the proposed modification be not assented to by the public creditors, amount to near fifty-seven millions and five hundred thousand dollars; the subsequent annual payments thereon, on account of principal and interest, will not, exclusively of occasional purchases, exceed 4,600,000 dollars; and the whole of the debt, the nineteen millions three per cent. stock only excepted will be reimbursed in sixteen years.

A general subscription would reduce the capital to about fifty-one millions of dollars; the payments would amount to eight millions of dollars, annually, during six years, and average less than three millions during the seven following; at the end of which period the whole debt would be extingished.

An annual unappropriated surplus of at least three millions of dollars may, henceforth, be relied upon with great confidence. The receipts of the year 1808 have been estimated at 15,800,000 dollars, and the expenses at 12,600,000 dollars. The permanent revenue has been computed at 14,500,000 dollars; and the permanent expenses, predicated on an annual payment of eight millions of dollars on account of the debt, have been stated at 11,600,000 dollars; and, as these would, if no modification of the debt shall take place, be reduced to less than 8,500,000 dollars, the annual surplus would then amount to six millions of dollars. Nor are the seven millions and a half of dollars, which will remain in the treasury at the end of the present year, included in the calculation.

What portion of that surplus may be wanted for necessary measures of security and defence; what portion should be applied to internal improvements, which, while increasing and diffusing the national wealth, will strengthen the bonds of union, are the subjects which do not fall within the province of the Treasury Department. But it is not improbable that, after making ample provision for both those objects, considerable surplusses, and which can no longer be applied to the redemption of the debt, may still accumulate in the treasury.

A previous accumulation of treasure, in time of peace, might in a great degree defray the extraordinary expenses of war, and diminish the necessity of either loans or additional taxes. It would provide, during periods of prosperity, for those adverse events to which every nation is exposed, instead of increasing the burthens of the People at a time when they are least able to bear them, or of impairing, by anticipations, the resources of ensuing generations. And the public moneys of the United States not being locked up and withdrawn from the general circulation, but, on the contrary, deposited in banks, and continuing to form a part of the circulating medium, the most formidable objection to that system, which has, nevertheless, been, at times, adopted with considerable success, in other countries, is, thereby, altogether removed. It is also believed that the renewal of the charter of the Bank of the United States may, amongst other advantages, afford to Government an opportunity of obtaining interest on the public deposites, whenever they shall exceed a certain amount. Should the United States, contrary to their expectation and desire, be involved in a war, it is believed that the receipts of the year 1808 will not be materially affected by the event, inasmuch as they will, principally, arise from the revenue accrued during the present year. The amount of outstanding bonds due by importers, after deducting the debentures issued on account of re-exportations, exceeds, at this time, sixteen millions of dollars. The deductions to be made from these, on account of subsequent re-exportations, would, in case of war, be less than usual: for, exportations will then be checked as well as importations; and, in proportion as these will decrease, a greater home demand will be created for the stock on hand, and the necessity of re-exporting be diminished.

It has already been stated that the specie in the treasury, at the end of this year, together with the surplus of the year 1808, will amount to near eleven millions of dollars—a sum probably adequate to meet the extraordinary expenses of a war for that year. It will also be recollected, that, in the estimated expenses of the year 1808, a reimbursement of near five millions and a half of the principal of the debt is included. The only provision, therefore, which may, under any contingency, be necessary for the extraordinary service of that year, in order to cover any deficiency of revenue or increase of expenditure beyond what has been estimated, will be an authority to borrow a sum equal to that reimbursement.

That the revenue of the United States will, in subsequent years, be considerably impaired by a war, neither can, or ought to be concealed. It is, on the contrary, necessary, in order to be prepared for the crisis, to take an early view of the subject, and to examine the resources which should be selected for supplying the deficiency and defraying the extraordinary expenses.

There are no data from which the extent of the defalcation can, at this moment, be calculated, or even estimated. It will be sufficient to state, 1st. That it appears necessary to provide a revenue at least equal to the annual expenses on a peace establishment, the interest of the existing debt, and the interest on the loans which may be raised. 2dly. That those expenses, together with the interest of the debt, will, after the year 1808, amount to a sum less than seven millions of dollars, and, therefore, that, if the present revenue of 14,500,000 dollars shall not be diminished more than one half by a war, it will still be adequate to that object, leaving only the interest of war-loans to be provided for.

Whether taxes should be raised to a greater amount, or loans be altogether relied on for defraying the expenses of the war, is the next subject of consideration.

Taxes are paid by the great mass of the citizens, and immediately affect almost every individual of the community. Loans are supplied by capitals previously accumulated by a few individuals. In a country where the resources of individuals are not generally and materially affected by the war, it is practicable and wise to raise by taxes the greater part at least of the annual supplies. The credit of the nation may, also, from various circumstances, be at times so far impaired as to leave no resource but taxation. In both respects the situation of the United States is totally dissimilar.

A maritime war will, in the United States, generally and deeply affect, whilst it continues, the resources of individuals; as not only commercial profits will be curtailed, but, principally, because a great portion of the surplus of agricultural produce necessarily requires a foreign market. The reduced price of the principal articles exported from the United States will operate more heavily than any contemplated tax. And, without inquiring whether a similar cause may not still more deeply and permanently affect a nation at war with the United States, it seems to follow that, so far as relates to America, the losses and privations caused by the war should not be aggravated by taxes beyond what is strictly necessary. An addition to the debt is doubtless an evil; but experience having now shown with what rapid progress the revenue of the Union increases in time of peace; with what facility the debt formerly contracted has, in a few years, been reduced; a hope may confidently be entertained that all the evils of the war will be temporary, and easily repaired; and that the return of peace will, without any effort, afford ample resources for reimbursing whatever may have been borrowed during the war.

The credit of the United States is also unimpaired, either at home or abroad; and it is believed that loans to a reasonable amount may be obtained on eligible terms. Measures have been taken to ascertain to what extent this may be effected abroad. And it will be sufficient here to suggest, that the several banks of the United States may find it convenient, after the ensuing year, and as the diminished commerce of the country may require less capital, to loan to Government a considerable portion of their capital stock, now computed at about forty millions of dollars.

It might be premature to enter into a particular detail of the several branches of revenue which may be selected in order to provide for the interest of war-loans, and to cover deficiencies, in case the existing revenue should fall below seven millions of dollars. A general enumeration seems at present sufficient.

1. Not only the duty on salt and the Mediterranean duties may be immediately revived, but the duties on importation generally, may, in case of war, be considerably increased, perhaps doubled, with less inconvenience than would arise from any other mode of taxation. Without resorting to the example of other nations, experience has proven that this source of revenue is, in the United States, the most productive, the easiest to collect, and the least burthensome to the great mass of the people. In time of war, the danger of smuggling is diminished; the scarcity of foreign articles prevents the duty ever falling on the importer; the consumers are precisely those members of the community who are best able to pay the duty; and the increase of domestic manufactures, which may be indirectly affected, is in itself a desirable object.

2. Indirect taxes, however ineligible, will doubtless be cheerfully paid as *war taxes*, if necessary. Several modifications of the system formerly adopted, might, however, be introduced, both in order to diminish some of the incoveniences which were experienced, and particularly to ensure the collection of the duties.

3. Direct taxes are liable to a particular objection, arising from unavoidable inequality, produced by the general rule of the constitution. Whatever difference may exist between the relative wealth and consequent ability of paying of the several States, still the tax must, necessarily, be raised in proportion to their relative population. Should it, however, become necessary to resort to that resource, it is believed that a tax, raised upon that species of property, in each State, which, by the State laws, is liable to taxation, as had originally been contemplated by Congress, would be preferable to a general assessment, laid uniformly on the same species of property in all the States, as was ultimately adopted.

All which is respectfully submitted.

ALBERT GALLATIN, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *November 5th*, 1807.

A.

A Statement exhibiting the amount of Duties which accrued on Merchandise, Tonnage, Passports, and Clearances; of Debentures issued on the exportation of foreign Merchandise; of Payments for Bounties and Allowances; and for Expenses of Collection, during the years 1805 *and* 1806.

	DUTIES ON			Debentures issued.	Bounties & allowances	Gross revenue.	Expenses on collection.	Nett revenue.
	Merchandise.	Tonnage.	Passports and clearances.					
1805	$23,601,709 56	215,731 20	18,954 00	8,955,745 00	190,674 04	14,689,975 72	554,836 76	14,135,138 96
1806	$26,295,055 47	219,329 37	20,318 00	9,146,875 00	198,751 02	*a.*17,189,076 82	612,622 13	16,576,454 69

(*a.*) Gross revenue for the year 1806,	$17,189,076 82
Deduct interest and storage,	18,796 92
Gross revenue, per statement B,	$17,170,279 90

A Statement of the amount of American and Foreign Tonnage employed in Foreign Trade, for the year 1806, *as taken from the records of the Treasury.*

American tonnage in foreign trade,	Tons,	1,044,005
Foreign tonnage,		90,985
Total amount of tonnage employed in the foreign trade of the United States,		1,134,990
Proportion of foreign tonnage to the whole amount of tonnage employed in the foreign trade of the United States,		6.8 to 100

TREASURY DEPARTMENT, *Register's Office, November* 4, 1807.

JOSEPH NOURSE, *Register.*

B.

A Statement exhibiting the Value and Quantities, respectively, of Merchandise on which duties actually accrued during the year 1806, (*consisting of the difference between articles paying duty, imported, and those entitled to drawback, re-exported*) *and, also, of the nett revenue which accrued, during that year, from duties on Merchandise, Tonnage, Passports, and Clearances.*

Goods paying Duties ad valorem.

35,844,748	dollars, at 12½ per cent.	$4,480,593 50	
8,372,528	do. 15 do.	1,255,879 20	
570,203	do. 20 do.	114,040 60	
	Additional duty on $44,782,413, at 2½ per cent.	(*A.*)1,119,560 32	
44,787,479		$6,970,073 62	
(*a.*) Spirits,	10,479,093 gallons, at 29.3 cents, average,	3,074,398 19	
(*b.*) Sugar,	73,318,749 lbs. at 2.5 cents, average,	1,843,199 84	
(*c.*) Salt,	3,184,099 bushels, at 20 cents,	636,819 80	
(*d.*) Wines,	1,386,838 gallons, at 37.6 cents, average,	521,527 03	
(*e.*) Teas,	4,750,881 lbs. at 20.3 cents, average,	966,686 11	
Coffee,	17,345,188 lbs. at 5 cents,	867,259 40	
Molasses,	8,533,590 gallons, at 5 cents,	426,679 50	
(*f.*) All other articles,		1,014,841 30	
		$16,321,484 78	
Deduct duties refunded, after deducting therefrom duties collected on merchandise, the particulars of which could not be ascertained, and difference in calculation,		17,400 69	$16,304,084 09
3½ per cent. retained on drawbacks,			334,247 39
Extra duty of ten per cent. on merchandise imported in foreign vessels,			196,301 05
Nett amount of duties on merchandise,			$16,834,632 53
Duties on tonnage,		$166,798 31	
Light money,		52,531 06	
			219,329 37

Duties on passports and clearances,	20,318 00
Sundry accounts not yet received, estimated at	96,000 00
Gross revenue, as per statement A,	$17,170,279 90
Deduct expenses of collection,	612,622 13
Nett revenue,	$16,557,657 77

Explanatory Statements and Notes.

(*A.*) Additional duty of 2½ per cent.					$1,119,560 39
3½ per cent. retained on drawback,					6,277 51
Extra duty of ten per cent. on merchandise imported in foreign vessels,					4,039 99
					$1,129,877 89
(*a.*) Spirits—					
Grain,	1st proof,	1,088,977 gallons, at	28 cents,		$304,913 56
	2d do.	15,253 do.	29		4,423 37
	3d do.	12,346 do.	31		3,827 26
	4th do.	126,469 do.	34		42,999 46
	5th do.	1,746 do.	40		698 40
Other materials,	1st & 2d do.	1,684,998 do.	25		421,249 50
	3d proof,	3,005,857 do.	28		841,639 96
	4th do.	4,531,285 do.	32		1,450,011 20
	5th do.	11,988 do.	38		4,555 44
	6th do.	174 do.	46		80 04
	Gallons,	10,479,093			$3,074,398 19
(*b.*) Sugar—					
Brown,	71,271,927 pounds, at	2½ cents,			$1,781,798 18
White, clayed,	2,046,722 do.	3			61,401 66
	Pounds,	73,318,649			$1,843,199 84
(*c.*) Salt—					
Imported, bushels of 56 pounds				4,262,704	
Exported,			84,850		
Amount of bounties and allowances, $198,751 02, reduced into bushels, at the present rates,			993,755		
				1,078,605	
Paying duty, bushels of 56 pounds,				3,184,099 at 20 cts.	$636,819 80
(*d.*) Wines—					
Madeira, 1st quality,		289,431 gallons, at	58 cents,		$167,869 98
Do. 2d do.		23,249 do.	50		11,624 50
Sherry and St. Lucar,		312,122 do.	40		124,848 80
Lisbon and Oporto,		472,722 do.	30		141,816 60
Burgundy and Champaigne,		6,345 do.	45		2,855 25
Teneriffe, Fayal, and Malaga,		70,554 do.	28		19,755 12
Other, in bottles,		32,511 do.	35		11,378 85
Other, in casks,		179,904 do.	23		41,377 92
	Gallons,	1,386,838			$521,527 02
(*e.*) Teas—					
Bohea,			393,920 pounds, at	12 cents,	$47,270 40
Souchong,			1,534,115 do.	18	276,140 70
Hyson,			645,872 do.	32	206,679 04
Other green,			2,176,974 do.	20	435,394 80
Extra duty on teas imported from other places than India,					1,201 17
			4,750,881		$966,686 11

Explanatory Statements and Notes—Continued.

(*f*) ALL OTHER ARTICLES, viz.		QUANTITIES. Excess of importation over exportation.	QUANTITIES. Excess of exportation over importation.	Rate of duty.	Excess of duties over drawback.	Excess of drawback over duties.	TOTAL.
				Cents.	Dolls. Cts.	Dolls. Cts.	
Beer, ale, and porter,	gallons,	181,815	-	8	14,545 20		
Cocoa,	pounds,	1,418,232	-	2	28,364 64		
Chocolate,	do.	2,117	-	3	63 51		
Sugar candy,	do.	1,573	-	11⅓	180 89		
loaf,	do.	3,180	-	9	286 20		
other refined and lump,	do.	976	-	6⅔	63 44		
Almonds,	do.	282,517	-	2	5,650 34		
Currants,	do.	372,097	-	2	7,441 94		
Prunes and plums.	do.	66,479	-	2	1,329 58		
Figs,	do.	408,449	-	2	8,168 98		
Raisins in jars, and muscadel,	do.	773,398	-	2	15,467 96		
all other,	do.	2,412,221	-	1½	36,183 31		
Candles, tallow,	do.	175,820	-	2	3,516 40		
wax,	do.	6,254	-	6	375 24		
Cheese,	do.	262,846	-	7	18,399 22		
Soap,	do.	819,241	-	2	16,384 82		
Tallow,	do.	1,755,841	-	1½	26,337 62		
Mace,	do.	-	2,620	125	-	3,275 00	
Nutmegs,	do.	173	-	50	86 50		
Cinnamon,	do.	-	9,149	20	-	1,829 80	
Cloves,	do.	-	24,318	20	-	4,863 60	
Pepper,	do.	1,848,617	-	6	110,917 02		
Pimento.	do.	468,008	-	4	18,720 32		
Chinese cassia,	do.	181,802	-	4	7,272 08		
Tobacco manufactured, other than snuff and cigars,	do.	6,638	-	6	398 28		
Snuff,	do.	16,562	-	10	1,656 20		
Indigo.	do.	264,163	-	25	66,040 75		
Cotton,	do.	785,378	-	3	23,561 34		
Powder, hair,	do.	5,514	-	4	220 56		
gun,	do.	204,822	-	4	8,192 88		
Starch,	do.	14,565	-	3	436 95		
Glue,	do.	105,612	-	4	4,224 48		
Pewter plates and dishes,	do.	78,200	-	4	3,128 00		
Anchors and sheet iron,	do.	582,236	-	1½	8,733 54		
Slit and hoop do.	do.	271,063	-	1	2,710 63		
Nails,	do.	3,059,529	-	2	61,190 58		
Spikes,	do.	407,936	-	1	4,079 36		
Quicksilver,	do.	51,606	-	6	3,096 36		
Ochre, yellow, in oil,	do.	22,079	-	1½	331 19		
dry, yellow,	do.	119,854	-	1	1,198 54		
Spanish brown,	do.	619,710	-	1	6,197 10		
White and red lead,	do.	2,648,981	-	2	52,979 62		
Lead, and manufactures of lead,	do.	3,513,351	-	1	35,133 51		
Seines,	do.	10,651	-	4	426 04		
Cordage, tarred,	do.	206,096	-	2	4,121 92		
untarred,	do.	47,391	-	2½	1,184 77		
Twine and packthread,	cwt.	3,361	-	400	13,444 00		
Glauber salts,	do.	103	-	200	206 00		
Coal,	bushels,	311,146	-	5	15,557 30		
Fish, dried,	quintals,	219,349	-	50	109,674 50		
pickled, salmon,	barrels,	6,862	-	100	6,862 00		
mackerel,	do.	14,756	-	60	8,853 60		
other,	do.	16,271	-	40	6,508 40		
Cables,	pounds,	30,542	-	2	610 84		
Steel,	cwt.	12,228	-	100	12,228 00		
Hemp,	do.	116,101	-	100	116,101 00		
Glass, black quart bottles,	groce,	20,273	-	60	12.163 80		
window, not above 8 by 10,	100 sq. ft.	22,546	-	160	36,073 60		
10 by 12,	do.	3,985	-	175	6,973 75		
all above 10 by 12,	do.	4,243	-	225	9,546 75		
Cigars,	M.	22,969	-	200	45,938 00		
Lime,	casks,	339	-	50	169 50		
Boots,	pairs,	3,817	-	75	2,862 75		
Shoes, silk,	do.	6,913	-	25	1,728 25		
kid, morocco, &c.	do.	45,758	-	15	6,863 70		
all other,	do.	5,374	-	10	537 40		
Cards, wool and cotton,	dozens,	4	-	50	2 00		
playing,	packs,	11,627	-	25	2,906 75		
					1,024,809 70	9,968 40	1,014,841 30

TREASURY DEPARTMENT, *Register's Office*, 4*th November*, 1807.

JOSEPH NOURSE, *Register*.

C.

Statement of the Land sold in the Districts of Marietta, Zanesville, Steubenville, Chillicothe, Cincinnati, and Vincennes, from 1st October, 1806, to 30th September, 1807; showing, also, the amount of receipts from individuals, and payments made by Receivers, during the same time, with the balance due, both on 1st October, 1806, and 1st October, 1807.

Offices.	Lands sold.		In the hands of Receivers, October 1, 1806.	Due by individuals, October 1, 1806.	Receipts by Receivers from individuals.		Payments by Receivers.			Balance due 1st October, 1807.		Total balance due 1st October, 1807.
	Acres.	Purchase money.			On ac'nt of purchase money.	On account of forfeitures.	Into the Treasury.	The part for expenses.	Repayments.	From individuals.	By Receivers.	
Marietta,	668.25¾	$3,490 51½	$9,558 57	$22,487 35½	$4,495 13¼	$302 25	$9,801 54½	$736 96½	-	$21,482 73¼	$4,554 41	$26,037 14¼
Zanesville,	37,258.85¾	74,517 71½	7,322 41¼	142,293 36½	37,280 40½	173 75½	35,984 59½	1,450 95	-	179,530 67½	8,791 98	188,322 65½
Steubenville,	36,525.67	74,971 34	91,165 64½	566,752 10¼	205,076 52½	225 30	234,546 71	6,990 81½	$117 06	436,646 91¾	61,804 30	498,451 21¾
Chillicothe,	40,178.11½	92,907 06	82,101 99½	417,891 44½	146,382 82	631 90	169,057 13½	4,609 29½	280 42	364,415 68½	59,778 56	424,194 24½
Cincinnati,	124,284.01	250,510 64	99,481 99½	1,096,133 32	260,583 48¾	5,591 00½	247,436 02½	6,180 43½	5,862 60	1,086,060 47¼	112,357 86¼	1,198,418 33½
Vincennes,	45,265.38	92,213 01½	-	-	27,043 07¼	419 06	954 99¾	954 99¾	-	65,169 94¼	26,507 13¾	91,677 08
	284,180.29	$588,610 28½	289,630 62	2,245,557 58¾	680,861 44½	7,343 27	*a*. 697,781 00¾	20,923 45¾	6,260 08	2,153,306 42¾	273,794 25	2,427,100 67¾

	Acres.	Purchase money.
Total sales of lands, from the opening of the Land Offices to 30th September, 1806,	2,385,813.96¼	$4,959,255 54½
Amount sold since, as above stated,	284,180.29	588,610 28½
Total,	2,669,994.25¼	$5,547,865 83

(*a*) Paid into the Treasury, in stock transferred to the United States,	-	5,055 84
Ditto in specie, by warrants on Receivers:		
For payments made by themselves,	627,015 23	
For payments made by individuals	22,908 47	
		649,923 70
Payments by Receivers, to be covered by warrants,	-	43,922 99¾
		698,902 53¾
Moneys paid by individuals to Treasurer of the United States, in the year ending 30th September, 1807, included in the above amount of warrants "for payments made by individuals," but not yet stated in accounts of Receivers,		1,121 53
		$697,781 00¾

STATEMENT C—Continued.

Estimate showing when the instalments, which compose the balance due from individuals, will become payable.

OFFICES.	Remaining due in 1807.	Becoming due in 1808.	Becoming due in 1809.	Becoming due in 1810.	Becoming due in 1811.	Total Balance.
Marietta,	$1,544 84¼	$7,775 09¼	$4,889 57½	$3,400 59	$872 63½	$21,482 73½
Zanesville,	12,534 54½	57,368 43⅜	61,251 41⅞	35,644 92⅜	12,731 35⅜	179,530 67½
Steubenville,	32,679 09¾	200,440 12½	145,432 70	49,398 92	8,696 07½	436,646 91¾
Chillicothe,	27,865 17¾	162,784 07	116,423 03	44,592 82¾	12,750 58	364,415 68½
Cincinnati,	237,688 46⅜	272,239 10⅞	286,415 45¼	190,293 53½	99,423 91	1,086,060 47¼
Vincennes,	- -	- -	19,063 43½	23,053 25⅜	23,053 25⅜	65,169 94¼
	$315,312 12⅞	$700,606 83	$633,475 61⅛	$346,384 05	$157,527 80¾	$2,153,306 42¾

NOTE.—The latest return of sales at Cincinnati, is to 31st August, 1807.

TREASURY DEPARTMENT, *November 5th*, 1807. JOSEPH NOURSE, *Register*.

C 2.

Statement of the Lands sold in the Mississippi Territory, from the opening of the land offices to the latest returns received at the treasury; showing, also, the amount of receipts from individuals, and payments made by Receivers, during the same time, with the balance due.

OFFICES.	LANDS SOLD.		RECEIPTS BY RECEIVERS FROM INDIVIDUALS.		PAYMENTS BY RECEIVERS.		BALANCE DUE.		TOTAL BALANCE DUE.	DATE OF LATEST RETURNS.
	Acres.	Purchase Money.	On account of Purchase Money.	On account of Forfeitures.	Into Treasury.	The part which was for Expenses.	By Receivers.	From Individuals.		
West of Pearl river,	70,06.750½	$141,413 01	$35,687 01	- -	$10,050 92¾	$1,619 78	$25,636 08¾	$105,726 00	$131,362 08¾	July 31, 1807.
East of Pearl river,	4,125.00	8,250 00	2,062 50	- -	176 56	176 56	1,885 94	6,187 50	8,073 44	Feb. 28, 1807.
	74,831. 50½	149,663 01	37,749 51	- -	10,227 48¾(a)	1,796 34	27,522 02¾	111,913 50	139,435 52¾	

(a) Paid into the Treasury by warrant on Receiver, - - - $4,395 69
Amount to be covered by warrants, - - - - - 5,831 79¾
$10,227 48¾

C 2—Continued.

Estimate showing when the instalments which compose the balance due from individuals will become payable.

Offices.	Becoming due in 1809.	Becoming due in 1810.	Becoming due in 1811.	Total Balance.
West of Pearl river,	$35,019 49½	$35,353 25¼	$35,353 25¼	$105,726 00
East of Pearl river,	2,062 50	2,062 50	2,062 50	6,187 50
	$37,081 99½	$37,415 75¼	$37,415 75¼	$111,913 50

TREASURY DEPARTMENT, *5th November*, 1807.

D.

An estimate of the principal redeemed of the debt of the United States, from the 1st October, 1806, to the 30th September, 1807, inclusively, showing the redemption of the principal of the said debt, from the 1st April, 1801, to the 30th September, 1807.

			Redemption from 1st Oct. 1806, to 30th of September, 1807.	Redemption from 1st April, 1801, to 30th Sept. 1806, per the Secretary's report of 5th Dec. 1806.	Total principal redeemed, from 1st April, 1801, to 30th Sept. 1807.
On account of the domestic debt.					
The amount of warrants issued on the treasurer of the U. States, on account of the interest of the domestic debt, of the reimbursement of the old six per cent. and deferred stocks, and of purchases of the eight per cent. and exchanged six per cent. stocks, from 1st October, 1806, to the 30th September, 1807, exclusive of $36,934 49, repaid into the treasury, and $2,499 63, commissions to agents purchasing stock, was		$5,834,423 03			
Deduct interest which accrued during the same period, calculated quarter yearly,	$2,923,196 87				
And loss on the purchase of stock, (*b*)	15,078 20				
		2,938,275 07	(*a*)$2,896,147 96	$6,479,745 84	$9,375,893 80
Reimbursement of the navy six per cent. stock,			- -	711,700 00	711,700 00
Ditto, of the five and a half per cent. stock,			1,847,500 00	- - -	1,847,500 00
Ditto, of the four and a half per cent. stock,			176,000 00	- - -	176,000 00
Payments made in certificates of the debt of the United States, on account of lands,			5,211 20	262,018 16	267,229 36
Payments made to foreign officers, and for certain parts of the domestic debt,			2,146 36	74,331 50	76,477 86
Payments on account of domestic loans,			- -	3,440,000 00	3,440,000 00
On account of the foreign debt,			- -	10,236,108 05	10,236,108 05
			4,927,005 52	21,203,903 55	26,130,909 07
Funds having previously been provided in Europe, the warrants issued on the Treasurer of the United States for that object, from 1st October, 1806, to 30th September, 1807, were less than the amount of interest arising; the difference, therefore, forms a deduction.					
The interest accruing from 1st October, 1806, to 30th September, 1807, was, on the Dutch debt, including commissions and charges,		$66,632 60			
On the Louisiana stock, including commissions,		677,666 47			
		$744,299 07			
Amount of warrants, exclusive of $24,614 71, repaid into the Treasury, and $1,992 65, commissions to agents purchasing bills of exchange, was	$486,058 13				
Add gain on exchange,	9,427 58				
		495,485 71	248,813 36	- - -	248,813 36
			$4,678,192 16	$21,203,903 55	$25,882,095 71

(a) 1. On account of annual reimbursement,			$1,504,466 61
2. Eight per cent. and exchanged six per cent. stocks purchased,			1,006,005 00
3. Moneys in the hands of agents purchasing stock,			193,860 80
4. Moneys in the hands of the Treasurer of the United States, as Agent to the Commissioners of the Sinking Fund,			191,815 55
			$2,896,147 96
(b) The amount of eight per cent. purchased,	$746,000	cost	$767,231 25
Exchanged six per cent. do.	260,005		253,851 95
	1,006,005		1,021,083 20
			1,006,005 00
		Loss,	$15,078 20

TREASURY DEPARTMENT, *Register's Office, November* 5, 1807.

JOSEPH NOURSE, *Register.*

10th CONGRESS.] No. 268. [1st SESSION.

COMPENSATION OF INSPECTORS OF THE CUSTOMS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, DECEMBER 23, 1807.

Mr. GEORGE WASHINGTON CAMPBELL, from the Committee of Ways and Means, to whom were referred the petitions of the inspectors of the Customs of the ports of Baltimore, New York, and Boston, made the following report:

That, previous to the third day of March, 1797, the compensation allowed to inspectors of the customs was fixed by law at a sum not exceeding one dollar and sixty-six cents to each, for every day he should be actually employed in aid of the customs; and, by an act of that date, their pay was raised to a sum not exceeding two dollars for each day they should be employed in like manner; and, by an act passed the second of March, 1799, the same compensation, last mentioned, was allowed them, to be paid by the collector, out of the revenue, and charged to the United States. It appears by a report made by the Secretary of the Treasury on this subject, that the pay of all the inspectors employed during the year 1804, amounted to $129,608, being about one per cent. on the nett receipts in the treasury. It also appears, that, in all the large ports (except Charleston) the inspectors are employed almost every day during the year, which is not the case in the smaller ports, where they are, a great portion of their time, without employment. From this circumstance, it results, that the amount of compensation received by inspectors in the large ports, during the year, far exceeds that received by those in the small ports; and, although the necessary expenses of living and supporting families, in large towns, are generally greater than those in small, yet the difference of the annual compensation in favor of those inspectors residing in the former, as already stated, would probably be equal to the excess in their expenses, and, therefore, render their situation, at least as eligible, as that of those residing in the latter.

The Committee are apprised, that, during the existence of contagious or epidemical diseases in populous towns, the inspectors residing therein incur additional expenses, and are, in the discharge of their duties, necessarily exposed to personal dangers: they duly appreciate these circumstances, and are induced to believe that, when such events occur, and are made known to the National Legislature, they will be disposed to make such additional compensation to those who may be affected thereby, as their situations may require.

The Committee are sensible of the importance of the duties to be performed by the inspectors of the customs, and how much the security of the revenue depends upon the capacity, integrity, and attention, of those officers; they highly appreciate the good faith with which they are stated to have performed the services required of them; and would feel disposed to render their situations more eligible, by augmenting their compensation so as to meet the necessary increase of expenses in living, if, in their opinion, existing circumstances would justify the measure. But, upon a view of the facts above stated, and considering the present state of the nation is such as renders it uncertain how soon there may be a demand for all our resources, the Committee are of opinion that it would not be advisable, at this time, to incur additional expenditures in collecting the revenue, by increasing the compensation of the officers engaged therein.

They, therefore, submit to the House the following resolution:

Resolved, That the petitioners have leave to withdraw their petitions.

TREASURY DEPARTMENT, *January 14th*, 1806.

SIR:

I have the honor to enclose a report on the petitions of the inspectors of the customs for the ports of Baltimore, Philadelphia, and New York, which were referred to me by the House of Representatives, on the 5th and 23d December, 1805, and 11th January, 1806.

I have the honor to be, very respectfully, sir, your obedient servant,

ALBERT GALLATIN.

The Honorable the SPEAKER *of the House of Representatives.*

The Secretary of the Treasury, to whom were referred the petitions of the inspectors of the Customs of the ports of New York, Philadelphia, and Baltimore, respectfully submits the following report:

The pay of the inspectors, which, previous to the 4th day of March, 1797, was at the rate of one dollar and sixty cents a day, was, by act of that date, fixed at the rate of two dollars for every day they shall be actually employed in aid of the customs.

It appears by the annexed statement, that the pay of all the inspectors employed during the year 1804, amounted to $129,608, or about one per cent. on the nett receipts in the treasury, and that, in all the large ports, Charleston excepted, the inspectors are, in fact, employed almost every day during the year—an arrangement which, though not practicable in the smaller ports, is not attended with any additional expense in those where it has been adopted, as may be perceived by comparing the whole amount of compensation allowed, and of revenue collected in each port. A less number of inspectors is employed in those ports; and, as they are constantly employed, their annual compensation is greater. But, although the inspectors of the largest ports are, by that arrangement, better paid, generally, than those of the small ones, it is true that the expenses of living, with them, are generally greater; and, it is apprehended that the greatest difficulty in fixing a reasonable rate of compensation arises from that difference in the rate of necessary expenses which exists between the different ports. The pay which is sufficient, in many places, to engage the services of persons fully competent, hardly affords the means of a scanty subsistence in others—an observation which is made less with any intention of suggesting a distinction in the rate of allowance, which would, perhaps, be invidious, than for the purpose of anticipating the objection to a general increase, which might be expected from those quarters where two dollars a day must be considered as an ample compensation. The only case where the propriety of such a distinction is respectfully submitted, is that of contagious or epidemical diseases, during which additional expenses are incurred by the inspectors, and they are, in the discharge of their duties, necessarily exposed to personal danger.

Of the general increase in the expenses necessary for the support of a family, which may have taken place since the year 1797, and on which the propriety of a general additional allowance depends, the Secretary of the Treasury is not a competent judge. It will be sufficient for him to say, that a view of the revenue, derived from customs, affords evident proofs that it is most faithfully paid and collected. Next to that good faith, which has so honorably characterised the conduct of the importers, the security of the revenue, principally, rests on the character of the officers employed in the collection; the capacity, attention, and integrity of the inspectors, particularly, forms one of its principal guards; and, it is undoubtedly important that the compensation may be sufficient to engage, as heretofore, the services of men of that description.

All which is respectfully submitted.

ALBERT GALLATIN, *Secretary of the Treasury.*

TREASURY DEPARTMENT, 14*th January*, 1806.

A Statement exhibiting the total number of inspectors employed, on an average, in the several ports of the United States, during the year 1804; *also, the amount of their compensation, and the number of days each inspector was, on an average, employed.*

DISTRICTS.	Total number employed, on an average.	Total amount of compensation.	Number of days each inspector was, on an average, employed.	DISTRICTS.	Total number employed, on an average.	Total amount of compensation.	Number of days each inspector was, on an average, employed.
Portsmouth,	8	1,866	113	Perth Amboy,	1	104	35
Newburyport,	7	2,563	171	Little Egg Harbor,	1	102	34
Gloucester,	4	2,160	227	Burlington,	1	44	22
Salem,	14	4,026	144	Great Egg Harbor,	1	45	22
Marblehead,	3	982	131	Philadelphia,	22	16,386	360
Boston,	17	12,002	347	Wilmington, Del.	3	2,286	305
Plymouth,	2	523	116	Baltimore,	16	10,742	335
Barnstable,	6	240	62	Georgetown, Col.	1	626	313
Nantucket,	2	299	75	Alexandria,	4	2,352	276
Edgartown,	3	224	37	Petersburg,	5	774	70
New Bedford,	3	526	88	Richmond,*	1	26	13
Dighton,	2	138	25	Tappahannock,*	1	102	68
York,	1	270	108	Dumfries,*	1	10	5
Kennebunk,	1	376	107	Norfolk,	11	5,470	233
Biddeford,	3	590	98	Folly Landing,*	1	10	10
Bath,	4	576	68	Wilmington, N. C.	4	1,340	141
Portland,	6	2,902	242	Newbern,	2	298	66
Wiscasset,	3	574	95	Washington,	3	407	63
Waldoborough,	2	300	60	Edenton,	2	499	111
Penobscot,	1	162	46	Beaufort,	1	76	38
Frenchman's bay,*	1	28	14	Georgetown, S. C.	1	198	66
Machias,	2	260	47	Charleston,	19	9,308	245
Passamaquoddy,	1	28	14	Savannah,	10	2,143	107
Newport,	5	1,540	140	Brunswick,*	1	26	26
Bristol,	3	726	104	Detroit,	1	120	60
Providence,	7	3,118	223	Michillimakinack,*	1	128	85
New London,	13	2,547	98	Mississippi,*	1	136	136
Middletown,	8	1,966	123	New Orleans,	8	5,067	300
New Haven,	8	2,102	131	Natchez,*	1	8	4
Fairfield,	1	242	96				
Hudson,	2	132	26	Total,	320½	129,620	7,275
New York,	37	26,299	350				

TREASURY DEPARTMENT, *Register's Office*, 14*th January*, 1806.

JOSEPH NOURSE, *Register.*

* Employed temporarily.

10th CONGRESS.] No. 269. [1st SESSION.

PROTECTING DUTIES ON PAINTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, DECEMBER 3, 1807.

Mr. NEWTON, from the Committee of Commerce and Manufactures, to whom was referred the petition of Joseph Du Cayla, made the following report:

The petitioner states, that he has purchased the exclusive right, secured by patents, of making, constructing, using, and vending to others, to be used, the beautiful yellow and also the green coloring matter or paint. As a further encouragement, he prays that additional duties may be imposed on the importation of paints.

Your committee are of opinion that, if the discovery is as useful as the petitioner represents it to be, he has the fairest prospect of success. He enjoys the exclusive right, secured by patents, to all profits that can be produced from the exercise of the art or discovery of manufacturing or preparing colors.

He likewise derives, from the high protecting duties on paints, the additional advantage of extending the use and the sale of his manufactures. To increase the duties on paints, will have the tendency not only of raising the price of paints, but that also of giving to the petitioner a monopoly.

The committee, therefore, recommend the adoption of the following resolution:

Resolved, That the prayer of the petitioner is unreasonable, and ought not to be granted.

10th CONGRESS.] No. 270. [1st SESSION.

PROTECTION TO MANUFACTURES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, DECEMBER 7, 1807.

To the Honorable the Senate and House of Representatives of the United States of America in Congress assembled, the petition of the subscribers, citizens of the United States and inhabitants of the city of New York, members of "the Journeymen Hatters Society" of that city, respectfully showeth:

That your petitioners have served regularly as apprentices to the hatting business, and are now working as journeymen to the said trade, and did expect, by their industry and attention to that art, to gain an honest livelihood for themselves and families; that your petitioners, having full confidence in your honorable body, that you will give every encouragement and protection to the manufactures of the United States, and lend every lawful assistance to those citizens thereof, who are immediately dependent on the encouragement which your honorable body may give to those manufactures, beg leave to state, that necessity compels them to approach your honorable body in humble petition, praying that an additional impost duty may be laid on hats. And as reasons therefor, your petitioners beg leave to state that, by the constant importations of that article, our home manufactures in that particular have diminished, and probably will continue to suffer, and perhaps finally go to ruin. Your petitioners further represent, that the present duty laid on hats is so inconsiderable, that mercantile men, particularly in this city, are enabled to import, and actually do import, from Europe, and sell, hats, at a less price than those of American manufacture; which obliges many, who have served a long time as apprentices and journeymen to the said trade, to abandon it, and resort to other means for supporting themselves and families. And your petitioners beg leave further to state to your honorable body, that the materials in this country, used for making hats, are equal, if not superior, to foreign produce of the same; and they are confident that the hats of the United States are superior to the European manufacture of the same article.

Wherefore, and inasmuch as your petitioners are attached to the liberties of this country, and are willing to hazard every thing for the maintenance of its rights and independence, they pray that your honorable body will, after having taken into consideration these circumstances, grant the prayer of your petitioners, and lay an additional impost upon the importing of hats from foreign countries, whereby your petitioners, and many others, similarly circumstanced, would be relieved from their present embarassment, and the daily expectation of being deprived of employment in that art, which it has been their study for years to acquire.

Signed in behalf of the Society.

JAMES McCABE, *President.*
AARON COATES, *Secretary.*

10th CONGRESS.] No. 271. [1st SESSION.

ENCOURAGEMENT TO MANUFACTURES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, DECEMBER 18, 1807.

To the Honorable the Senate and House of Representatives of the United States in Congress assembled, the memorial of the subscribers, merchants, and manufacturers of copper, inhabitants of the city of New York, respectfully showeth:

That your memorialists have been informed that a petition has been presented to Congress, praying that a duty may be imposed on copper, in sheets and plates, imported into the United States; and your memorialists, believing that the imposition of such duty would in effect prohibit the importation of those articles, and would tend to the inconvenience and injury of the public, although it might, in some measure, contribute to the emolument of a few individuals, they take the liberty of suggesting the following reasons why the prayer of the said petition should not be granted.

That there is not in the United States, to the knowledge of your memorialists, any copper mine, which, at the present time, can furnish the raw material for the manufacture of copper; and that, consequently, the manufacturing of sheet copper, copper plates, and raised bottoms of copper, in this country, must, at present, be confined to the scanty supply furnished from the collection of old copper, and the occasional importations of copper in pigs from South America: for your memorialists do aver, without fear of contradiction, that the difference in price between unwrought copper, and that manufactured into sheets, plates, and raised bottoms, in Europe, will not allow of the importation of copper in pigs, for the purpose of being manufactured, in this country, into those articles, unless the importation of such manufactured articles are prohibited, or made subject to an impost duty.

That, from the circumstance of the duty now imposed on manufactured articles of copper, while unwrought copper remains free from duty, the American manufacturer is enabled to undersell the like articles, manufactured in Europe; and in consequence thereof, manufactured articles of copper are now very seldom imported; but considerable quantities, manufactured in this country, are yearly exported to the West Indies. That, although copper in sheets has been free from import duty, yet, in consequence of an export duty in Great Britain, of four per cent., and the incidental charges of importation, most of the ships, built in this country, and intended to be copper sheathed, are sent abroad for that purpose.

That, in case a duty is laid upon copper in sheets, plates, and raised bottoms, the greater part of the utensils, in the manufacture of which those articles are used, such as stills, boilers, &c. will be imported in a manufactured state, and their prices consequently enhanced.

Your memorialists beg leave further to represent to your honorable body, that it would operate greatly to the advantage of the manufacturers of copper, in this country, if the duty on zinc or spelter, old copper, old brass, and old pewter, was discontinued; and your memorialists may be permitted to remark, that those articles can only be considered as raw materials. And your memorialists further pray your honorable body that round copper plates, and raised bottoms of copper, may be permitted to be imported free from duty, as those articles cannot be considered in a more manufactured state than copper in sheets.

And your memorialists will ever pray, &c.

RICHARD WHITTINGHAM, and others.

NEW YORK, *November* 20, 1807.

10th CONGRESS.] No. 272. [1st SESSION.

REMISSION OF DUTIES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, DECEMBER 24, 1807.

HOUSE OF REPRESENTATIVES, *December 7th*, 1804.

SIR:

I beg leave to enclose you the petition of Walter Channing, surviving partner of the house of Gibbs and Channing, of Newport, Rhode Island, stating to Congress that they imported a quantity of saltpetre, in May, 1803, upon which the collector of Newport charged a duty, when, in their opinion, the article was free, by the laws of Congress, passed 10th August, 1790, and May 2, 1792. The opinion of respectable counsel has been obtained, as you will observe, and they all seem to agree that saltpetre ought to be considered as still free of duty; and, on my own part, I must confess that the acts of June 14th, 1797, and April, 1798, do not strike me, at the first view, as intended to repeal the former act, declaring the article free. The question remains, Was saltpetre exempt from duty when the act of 1798 expired, and is it now free of duty? The collector of the revenue at Newport has exacted an ad valorem duty on the cargo imported by Gibbs and Channing, and, in three other custom houses, the collectors have not charged any duty on saltpetre; and yet it would seem they ought to have done it, if the article is really chargeable with a duty. May I request the favor of you to look at the petition, and the papers which accompany it, and will you have the goodness to give the Committee of Commerce and Manufactures your opinion on the subject? Can relief be afforded to the petitioners through your Department, provided you consider saltpetre as free of duty? Are the collectors throughout the United States at this moment in the collection of any duty on the article in question? and, if so, what is the rate of duty, and when did it commence? Any information on the subject will particularly oblige the committee.

I have the honor to be, with the highest respect, yours, &c.

JACOB CROWNINSHIELD.

Hon. ALBERT GALLATIN, *Secretary of the Treasury United States.*

To the Honorable the Senate and House of Representatives of the United States in Congress assembled, Walter Channing, surviving partner of the house of Gibbs and Channing, of Newport, in the State of Rhode Island, merchant, respectfully showeth:

That, on the 3d day of May, 1803, the said Gibbs and Channing imported, in the ship Mount Hope, John Boit master, from the Isle of France, thirteen hundred fifty eight bags of saltpetre; that, at the time of said importation, the article of saltpetre was free of duty, being permanently exempted by the acts of Congress of the 10th August, 1790, and May 2d, 1792; which acts, so far forth as they provide for said exemption, as your petitioner is advised, and verily belives, then were, and still remain, in full force and effect. That, on the 6th June, A. D. 1803, entry was made of said ship and her cargo, at the custom house for the district of Newport, when the collector demanded a duty of twelve and a half per cent. ad valorem on the saltpetre aforesaid, and included the same in the gross estimate of the amount of duties on the cargo of said ship, and required the said Gibbs and Channing to give bonds for the same, to which they objected, but were obliged to submit; an entry of said ship and cargo being not otherwise attainable. The said Gibbs and Channing believing that there was no law which authorized the exaction of said duty on saltpetre, and the collector persisting in requiring the same, they made a representation of the demand, by letter, on the 7th of July, A. D. 1803, to the Secretary of the Treasury, a copy whereof was transmitted by the Comptroller to the collector, requiring him to make a statement of the case, which was accordingly done; whereupon, the Comptroller decided that he coincided with the collector in opinion that saltpetre was then chargeable with an ad valorem duty; that, in conformity to this coincidence of opinion, the collector charged a duty on said saltpetre of twelve and a half per cent. ad valorem, making said duty eighteen hundred twelve dollars thirty seven cents, which sum he included, with the duties on the other goods imported by said Gibbs and Channing, in said ship Mount Hope, in three bonds, which were given on the entry; that the said Gibbs and Channing, after a candid investigation of the opinion offered by the Comptroller, and the reasons in support of it, could not see any sufficient cause to alter the opinion they had first formed, that saltpetre was by law permanently exempted from duty; but, lest they might err in an opinion opposed to so high authority, they submitted to counsel of the first eminence in this State, the case,

as stated by the collector, and the Comptroller's opinion thereon; who, after an examination of the same, and the laws relative to that article, gave a deliberate opinion, in writing, " that saltpetre may be imported into the United States free of duty." At the same time, the said Gibbs and Channing obtained from the custom houses at Salem, Boston, New York, and Philadelphia, official certificates and advices, that, at the time of the importation of the saltpetre aforesaid, the article saltpetre was considered, at the aforesaid custom houses, free of duty, and so admitted. In the progress of the investigation which the said Gibbs and Channing caused to be made, relative to the duty exacted from them as aforesaid, it appeared by an official certificate from the custom house at Boston, that the former Comptroller of the Treasury, in a circular letter to all the collectors, dated May 30, 1800, had officially instructed them that " saltpetre was to be considered as permanently exempted from duty by the acts of Congress of the 10th August, 1790, and May 2d, 1792." This circular letter your petitioner candidly believes had escaped the recollection of the collector, when he required the aforesaid duty, and when he stated the case to the Comptroller, as aforementioned. From a consideration of this deliberate opinion, and direction of the former Comptroller, of the practice of the custom houses in conformity thereto, with the opinion of counsel so respectable, the said Gibbs and Channing were induced to make a representation of the same to the present Comptroller, in a letter dated September 17, 1803, in which, after communicating the particulars of the preceding information, they requested that, inasmuch as the constitution declares " that all duties, imposts, and excises, shall be uniform throughout the United States," the administration of the laws relative thereto ought to be uniform; and that, as an exemption from duty, in relation to salt petre, had been granted to others, the same ought to be extended to the said Gibbs and Channing. To this representation the Comptroller replied, that " the suggestion, that the exemption of saltpetre from duty had been admitted to some and denied to others, was too remote from probability to be susceptible of belief;" that " it was a case concerning which he could not doubt, and that, if he was wrong, the error could be corrected by the ensuing Legislature, and that he did not consider the case as decided by his predecessor." About the time this answer of the Comptroller was received, George Gibbs, the senior partner of said house of Gibbs and Channing, deceased, when the whole business devolved on your petitioner, who sought the opinion of other counsel in this State, and of the most eminent counsel in the Commonwealth of Massachusetts, all of whom concurred in opinion, " that saltpetre was still free from duty." Thus supported by the deliberate opinion of every professional man to whom the question had been submitted, your petitioner conceived it to be a duty which he owed to the heirs of his deceased partner, to himself, and his fellow citizens, to pursue every legal and temperate measure to obtain redress. With this view your petitioner, prior to the first bond falling due, proposed to the collector that the question, " whether saltpetre was, or was not, exempt from duty, by law," should be submitted to a court of competent jurisdiction, whose decision your petitioner would cheerfully abide; and that, as some delay of payment of the aforesaid duty charged on saltpetre would necessarily take place, before a decision of the suit on the bond could be had, your petitioner further suggested, that, as the refusal of payment did not result from inability to pay, or opposition to the laws, but merely from a dispute about a legal question, on which respectable opinions differ, and it being of a duty never before demanded, that a credit at the custom house ought not to be denied him, while the right to demand such duty was in the legal course of judicial investigation. At the same time, to obviate every possible objection to this equitable claim, your petitioner offered to pay the amount of duties on all the goods, except that charged on saltpetre, and this, with the interest and probable costs, he offered to deposite in bank, and place the cashier's receipt therefor in the hands of the collector; or he would pay or deposite the whole, in any other mode the collector might devise, provided the right of legal investigation of the question should be reserved, and the credit of Gibbs and Channing at the custom house should not, in the mean time, be denied. These reasonable proposals, as your petitioner conceived them to be, were not acceded to, and he, to save the credit of his surety and that of the house of Gibbs and Channing, was compelled to pay the whole of the first bond, without having a day in court for a legal decision thereon. Prior to the payment of the second and third bonds, your petitioner renewed his application as aforesaid, in both which he was refused, and has been thus, against his consent, and every effort in his power, consistent with the credit and safety of his house, and that of his surety, forced to pay eighteen hundred twelve dollars thirty seven cents, being the amount of the aforesaid duty illegally charged on said saltpetre. From the concession of the Comptroller, in a letter to the collector, of the 14th December last, " that the laws which relate to duties on saltpetre are susceptible of different constructions," from the very respectable, numerous, and concurrent legal opinions, in contrariety to his decision; and it being a known fact that no duty ever was exacted on saltpetre, from the first institution of the Government, until it was imposed on the house of Gibbs and Channing, your petitioner had reason to expect that the Comptroller would not only have yielded to his repeated and urgent applications, for a legal investigation of the litigated duty, without a denial of credit, but that he would have been equally solicitous with your petitioner to have had his opinion tested by the proper judiciary tribunal; so that no citizen should have just cause of complaint. Denied this privilege, your petitioner, under a firm and conscientious conviction that saltpetre was, and still is, by law, exempt from duty, respectfully craves leave to lay his case before the National Legislature, and to solicit that the same exemption, which has, through the custom houses, been extended to other importers of saltpetre, may be extended to the house of Gibbs and Channing; and that restitution may be made to them of the aforesaid sum of eighteen hundred twelve dollars and thirty-seven cents which they have been compelled to pay for the duty, illegally charged on the saltpetre by them imported as aforesaid, together with interest thereon; or that Congress will be pleased to provide by law for a judicial investigation of the right to exact said duty; or to grant to your petitioner such other relief in the premises, as, in your wisdom, justice shall seem to require. And your petitioner, as in duty bound, will ever pray.

WALTER CHANNING,

Surviving partner of the house of Gibbs and Channing.

NEWPORT, *November 24th*, 1804.

CASE.

Messrs. Gibbs and Channing, in the month of May, 1803, imported, in their ship Mount Hope, a large quantity of saltpetre, in the port of Newport.

They demanded an entry of said saltpetre, *duty free;* the collector refused, and demanded bonds for an ad valorem duty on said article.

Question. Is saltpetre subject to a duty, on importation into the United States?

Answer. Congress passed a law, 10th August, 1790, imposing specific duties on certain specific articles, and an ad valorem duty on certain enumerated and on unenumerated articles. This law, in terms, exempts from duty the article saltpetre. Congress passed another law 2d May, 1792, which provides that all articles which are excepted and exempted from duty by the act " making further provision for the payment of the debts of the United States," (which is the act above mentioned, passed 10th August, 1790) " shall continue to be excepted and exempted." Both these acts are permanent.

On the 14th June, 1797, Congress passed another act, entitled " An act prohibiting, for a limited time, the exportation of arms and ammunition, and for encouraging the importation thereof." This act prohibited the exportation (among other things) of *saltpetre*, and exempted from duty the same articles, together with saltpetre, for the time limited.

On the 7th day of April, 1798, Congress passed another act, to continue in force the act last before mentioned, for a further time. Both these acts have long since expired. These are all the laws relative to this subject. *The case then comes to this question: Whether the exemption of salt petre from duty, provided by the acts of* '90 *and* '92, *is still in force?* That exemption is still in force, unless it be considered as repealed by the acts of '97 and '98. These latter acts are considered to have this effect by the collector, whose opinion is adopted by the Comptroller. In support of this construction it is said, *That the laws of* '97 *and* '98, *in this particular, are repugnant to the laws of*

'90 *and* '92, *and therefore the former is to be considered as repealed.* If two provisions of two different laws are of such a nature that they cannot both be executed, the latter may be considered as repealing the former. But the acts of '90 and '92 *require* the exemption in question; so do the acts of '97 and '98. Both require the same thing. There is no repugnancy then. *But it is replied, the exemption by the former is permanent, and by the latter temporary.* This shews that the acts are different, not that they are repugnant. Admitting them, however, to be repugnant, the latter is to be considered as repealing the former so long only as the latter are in force. The repeal or determination of the latter revives the former, (4 Ins. 325. 1 Blk. Com. 90. This principle is recognised in the instance of this very law. The law of '92 imposes on lead, for instance, a specific duty of one cent per pound. The law of '97 exempts this article from duty. These provisions are repugnant, and the latter did necessarily repeal or suspend the former. The same specific duty is now collected on this article. Why? Because the expiration of the law of '98 revives the law of '92; otherwise, and on the construction contended for, lead should only pay an ad valorem duty. If the determination of the law of '97 revives the law of '92 in part, why not entirely?

It is also said that certain expressions in the latter acts strongly infer an intention in the Legislature, that the exemption should cease.

The words relied on are contained in the 2d section of the act of '98. The section is as follows: "And be it further enacted, That the 5th section of said act, except so much thereof as relates to the importation of sulphur and saltpetre, be, and is hereby, continued in force for one year, from and after the 14th June next, and from thence to the end of the next session of Congress thereafter, and no longer: *And that so much of said 5th section as relates to the importation of sulphur and saltpetre be, and is hereby, continued in force for one year, and after the 14th June 1800, and from thence to the end of the next session of Congress thereafter, and no longer.*" The words underscored are the expressions alluded to. The object of the section is two-fold: to continue the 5th section of the preceding act, as to certain articles, for one period, and as to the other articles, to continue it for a different period. The design is to provide for the continuance and determination of both parts of the law. The expression, "and no longer," denotes merely that the law is then absolutely to cease. It is a customary form in all temporary acts; all, then, that can be necessarily inferred, is, that the Legislature intended the act should cease, and of course the exemption, so far as it could be claimed under that act.

An argument against the construction insisted on by the collector and Comptroller, may be derived from attention to views of the Legislature, in passing those several laws. The inducement to the acts of '97, continued by the act of '98, was the danger of a war, and the prudence of providing the country with the means of defence. The provisions were all framed to that end; and as the occasion might be temporary, the law very properly was made so, and was suffered to expire with the reason that produced it. The exemption from duty of saltpetre, provided by the acts of '90 and '92, was to favor the importation of a raw material, and to encourage a useful manufacture. It was dictated by the standing policy of the Government. It was made permanent, because the policy was so on which it was founded. It ought not to be presumed that the Legislature intended to defeat this policy, unless such intention is expressed, or necessarily implied.

It may be demanded why saltpetre is mentioned at all in the acts of '97 and '98. To this it may be answered, it was necessary to be mentioned, as the exportation of it was prohibited. Still, it may be said it was not necessary to be mentioned as an article exempted from duty on the importation. It probably was so mentioned from inattention in the Legislature to the acts of '90, and '92. This supposition is confirmed by a clause in the act of '98. It enacts that saltpetre shall be free of duty for the time mentioned, "any thing in any former law to the contrary notwithstanding." The probability thence is extremely strong, that the former law, exempting this article from duty, was not then recollected. At any rate, it will shew that the Legislature were bent on this exemption; and as they were not then at all considering the expediency of limiting existing exemptions, it is not to be presumed they had particularly in view the limitation of this.

Mr. Steel, the former Comptroller, gave a deliberate opinion on this point, and decided that saltpetre was free of duty after the expiration of the acts of '97 and '98. This opinion is stated in his letter, dated the 30th May, 1800, which was circular, and addressed to all the collectors in the United States. The paragraph alluded to is in these words:

"It may be useful to observe, that all the prohibitions and exemptions contained in the act of Congress, passed on the 14th June, 1797 entitled 'An act prohibiting, for a limited time, the exportation of arms and ammunition, and for encouraging the importation thereof,' and which were revived and continued by an act, passed on the 7th April, 1798, ceased and determined at the end of the last session of Congress. All the articles mentioned in that act (excepting *sulphur and saltpetre, which are permanently exempted by the acts of 10th August*, 1790, *and 2d May*, 1792) are therefore restored to the same footing, as to importation and exportation, as they were before the passing thereof."

The practice has been in conformity to that opinion, and the importation of saltpetre has been free of duty into all the ports of the United States, until this instance, in this port. This construction, and this practice under it, may not be conclusive on this point, but it certainly may be offset to the authority on the other side. Upon the whole, we are all clearly of opinion that saltpetre may be imported into the United States free of duty.

B. BOURNE,
JAMES BURRILL, Jr.
ASHER ROBBINS.

NEWPORT, *September* 2, 1803.

Mr. F. Parsons's opinion is requested on the following questions:

1st. Is saltpetre, imported into the United States after May 3d, 1802, liable to pay any duty?

2d. If it is not, what remedy has the importer, provided the collector should insist upon payment?

OPINION.

Answer. First. The answer to this question depends upon the construction of the several statutes of the United States, imposing duties on imported articles. In the three first acts of Congress laying duties upon imported articles, saltpetre is excepted, and I do not conceive that any doubt can arise upon the freedom of that article from duty, until the passing of the act of June 14, 1797, prohibiting, for a limited time, the exportation of arms and ammunition, and encouraging the importation thereof. In the 5th of this act, it is enacted that all saltpetre, which shall be imported into the United States within the term of two years, from and after the passing of that act, shall be free of duty, any thing in any former law to the contrary nothwithstanding. As saltpetre was already free of duty, and would have so remained had this act not passed, no exemption of it from duty could be derived from this act. It was, therefore, so far as related to saltpetre, nugatory, or at most a cumulative provision in its favor *ex abundanti*. Another act afterwards passed, on April 7, 1798, continuing this act, in the 2d section of which it is enacted that so much of the 5th section of the former act as relates to the importarion of saltpetre, be continued in force for one year, from and after the 14th June, 1800, and to the then next session of Congress, *and no longer*. This session terminated May 3d, 1802. Now it appears to me very clear that, until May 3d, 1802, saltpetre derived no exemption from this last act, because, had it never have been passed, that article would have been free from duty, as none had, before that time, been imposed on it. The only question remaining is, whether a law continuing an act to a certain time, and no longer, which act exempts from duty a certain article, already free, is to be construed as laying a duty on that article. It is my opinion that no such construction can be admitted. The words, *and no longer*, are mere surplussage; without them, the act would have expired the same day. The act does not provide that saltpetre shall be exempted from duty to that day, and no longer, but that a clause of an act, which

related to the importation of that article, already free from duty, should be in force no longer. If saltpetre is now liable to a duty, it is by virtue of an act which is now expired. If, while in force, it was considered as repealing the former acts, they are now revived by the death of the repealing act. If, while in force, it was only cumulative to the former acts, its repeal can not affect the acts to which it is cumulative. Indeed, it is my opinion that saltpetre, imported after May 3d, 1802, is still free from duty, and I have no doubt but what arises from information, that the present Comptroller is of a different opinion.

Secondly. The regular way is to pay all the duties but on saltpetre; to refuse that payment, and let the collector put the bond in suit. And I should suppose that, when the delay of payment results merely from a dispute about a legal question, in which respectable opinions differ, the credit at the custom house would not be suspended.

THEOP. PARSONS.

November 19, 1803.

Extract of a letter from Mr. J. Parker to Gibbs and Channing, dated Boston, August 24, 1803.

"I have just received yours of the 20th, and have applied at the custom house; General Lincoln not being there, I obtained the enclosed from the deputy collector. He says they do not demand any duties on saltpetre."

CUSTOM HOUSE, BOSTON, *August* 24, 1803.

SIR:

Your question respecting duties on saltpetre may be answered by a reference to a circular letter from the Comptroller of the Treasury, dated May 30, 1800, which shows why saltpetre and sulphur are exempt from duty. They were permanently exempted by an act of Congress, August 10, 1790, and May 2d, 1792, and are now on the same footing as if the subsequent acts never existed.

I am, very respectfully, your obedient servant,

BENJAMIN WOOD, *Deputy Collector.*

JOHN PARKER, Esq.

Copy of a letter from Clement Biddle, Esq. to Gibbs and Channing, dated Philadelphia, August 30, 1803.

GENTLEMEN:

Enclosed is the certificate from our custom house. Mr. Graff, deputy collector, who has been the deputy and chiefly executing the business from the beginning, tells me that no duty has been ever charged on saltpetre; being always entered free.

I am, with great esteem, your obedient servant,

CLEMENT BIDDLE.

PORT OF PHILADELPHIA.

These are to certify, that there was imported into this district on the 2d April, 1803, by Joseph S. Lewis and Co. in the schooner Camilla, Rosseter, master, from Calcutta, the following merchandise, viz. one hundred and eleven bags of saltpetre, free of duty, according to law. Given under my hand, and seal of office, at the custom house, this thirtieth day of August, in the year of our Lord 1803.

JOHN GRAFF, *Deputy Collector.*
W. MACPHERSON, *S. Officer.*

Copy of a letter from Messrs. George Crowninshield and Sons, dated Salem, August 29, 1803.

GENTLEMEN:

In answer to yours of the 20th inst. we have to inform, that only one ship has entered this port with saltpetre this season, and it was admitted free, which appears by the certificate of our collector, herewith enclosed.

We remain, your humble servants,

GEORGE CROWNINSHIELD & SONS.

Messrs. GIBBS AND CHANNING.

District of Salem and Beverly,

PORT OF SALEM, *August* 26, 1803.

This certifies, that, on the sixteenth day of May, of the present year, the ship Franklin, Moses Townsend, master, from Calcutta, entered at this port, having on board, one hundred and three bags saltpetre, which was admitted free of impost.

Given under my hand and seal, at Salem, the day and year above written.

WILLIAM R. LEE, *Collector.*

TREASURY DEPARTMENT, *December* 24, 1804.

SIR:

In answer to your letter of the 7th instant, I have the honor to enclose copies of two letters from the Comptroller of the Treasury to the Secretary, which show the course that was pursued, and the reasons in support of the construction adopted by that officer, in relation to the duty on saltpetre.

Under all the circumstances of the question, when it came before me, in May last, it appeared proper to sustain that construction; leaving it with Congress to provide a legislative remedy, if they thought either the opinion entertained at the treasury erroneous, or the existing provisions inexpedient. An ad valorem duty is, since September, 1803, collected in every port.

I have the honor to be, very respectfully, sir, your obedient servant,

ALBERT GALLATIN.

Honorable JACOB CROWNINSHIELD, *Chairman of the Committee on Commerce and Manufactures.*

Extract of a letter from the Comptroller, dated December 21, 1804.

The limitation of the exemption of saltpetre from duty, by the act of the 7th of April, 1798, expired on the 3d of May, 1802. After that period a diversity of opinion prevailed among the collectors of the customs; some requiring the duty from the importers, whilst others were of opinion that the article still continued exempt from duty. It was not known at the treasury that this difference in opinion, on the construction of the laws relating to the subject, existed, until the case of Gibbs and Channing occurred at Newport. The collector for that port being of opinion

that the article was subject to duty, required it to be paid. Application was made to this Department for a decision of the question. On examining the subject, it was my opinion that the limitation of the exemption expired on the 3d of May, 1802, and the collector was instructed accordingly. The reasons of my opinion are briefly stated in a letter of the 2d of May last to you, a copy of which you will herewith receive, and to which you are referred. I have not altered my opinion. When the law declares that all sulphur and saltpetre which shall be imported into the United States from a foreign country, shall be free of duty until a certain specified day, *and no longer*, in my judgment the exemption must cease on that day, although by a prior act there was no limitation of the exemption. The language of the act of 1798 justifies the construction which I have given, and the negative expressions used clearly manifest the intention of the Legislature.

Messrs. Gibbs and Channing, finding that the duty was insisted on by the collector, executed bonds to secure the payment of it; requesting, at the same time, to be indulged with the usual credit at the custom house, although they should refuse payment, and a suit on their bonds should become necessary to recover the duty. This the collector refused to grant without the approbation of the Comptroller. He addressed me on the subject, and he was instructed to grant their request, as will appear by my letter to him in reply, an extract of which here follows:

Extract of a letter from the Comptroller of the Treasury to William Ellery, Collector of Newport, Rhode Island, dated 14th December, 1803.

"Your letter of the 2d instant is before me. From your representation of the ability and punctuality of Messrs. Gibbs and Channing, I have no doubt but that their refusal to pay the whole of their bonds taken for duties, arises wholly from the circumstance that the duties on the article of saltpetre are included in those bonds. As the laws which relate to duties on saltpetre are susceptible of different constructions, and as the subject is now under the consideration of Congress, I think it proper that they should be indulged with a credit at the custom house, as usual, until a decision shall take place in the case."

Notwithstanding this construction, Messrs. Gibbs and Channing thought proper to discharge their first bond before a trial was had, or, perhaps, it may have been before a suit was commenced. So that it was in consequence of their own act, and not from any rigor on the part of the treasury, that a legal decision of the question did not take place.

After some time had elapsed, and subsequent to a circular letter from this office, dated 17th September, 1803, to establish an uniform practice at the custom houses, Messrs. Gibbs and Channing again made application to the collector, requesting an amicable suit, and that they should be indulged with credit, as usual, in the mean time. The collector refused to comply, (and I conceive with propriety) deeming the application improper after the circular letter on the subject; and knowing also that a bill which had been brought into the Senate, during the last session, for the purpose of exempting the article, had been rejected by that branch of the Legislature.

Since the circular letter beforementioned, an *ad valorem* duty has been charged on it, and paid, I believe, without exception, throughout the United States, wherever imported. No instance of a refusal has ever come to my knowledge.

If, in the opinion of the Legislature, the circumstances of the country require that saltpetre should be imported, free of duty, without doubt they will pass a law to that effect.

TREASURY DEPARTMENT, *Comptroller's Office, May* 2, 1804.

SIR:

I have not heretofore had leisure to attend to your request, in consequence of General Smith's letter, that I would assign the reasons of my opinion, that saltpetre is not exempt from duty. They are now briefly stated.

By an act of Congress, passed on the fourth day of July, 1789, ch. 2, sec. 1, saltpetre is declared to be free of duty.

By an act of the 10th of August, 1790, ch. 39, sec. 1, saltpetre is again exempted from duty, without limitation of time.

By an act of the 2d of May, 1792, ch. 27, sec. 2, sulphur, among other articles, is added to the list of exemptions.

By an act of the 14th June, 1797, ch. 2, sec. 5, it is enacted, that all sulphur and saltpetre, and many other articles which should be imported into the United States, from any foreign country, within the term of two years from the passing of the act, should be free of duty.

By the act of the 7th of April, 1798, ch. 44, sec. 2, it is provided, that so much of the 5th section of the act of 1797, as relates to the importation of sulphur and saltpetre, be continued in force for one year from the 14th of June, 1800, and from thence to the end of the next session of Congress thereafter, *and no longer.*

It is under the act of 1790, before referred to, and the two last mentioned, that I considered it liable to duty, the exemption, being limited and restrained, by the act of 1798, to the end of the first session of Congress after the expiration of one year from the 14th of June, 1800, in other words, to the third of May, 1802.

The first case which occurred was at Newport, in Rhode Island, where the collector, construing the laws as I do, required an ad valorem duty on saltpetre, which had been imported by Messrs. Gibbs and Channing, of that place. As they claimed the exemption, the subject was referred to the Comptroller. The collector was directed by me to insist on the duty.

I consider it a just rule of construction, and which will not be denied, that all the acts which relate to the same subject, are to be considered as one act, and such construction should prevail as will give effect to every part, if it can consistently be done, and a prior act is repealed by a subsequent one, which is repugnant to it, especially where negative expressions are used, although there are no express words of repeal. If we give effect to the last act, which passed in 1798, it must operate as a repeal of so much of the first section of the act of 1790 as exempts, and of the second section of the act of 1792, which continues the exemption, of saltpetre and sulphur, without limitation of time. The act of 1798 provides that so much of the 5th section of the act of 1797, as relates to the importation of sulphur and saltpetre, shall be continued in force for one year after the 14th of June, 1800, and from thence to the end of the next session of Congress thereafter, *and no longer.* The negative expressions used shew the intention of the Legislature as plainly as if the act of 1790 had been repealed in express terms. A contrary construction will render wholly nugatory the two last acts, which is contrary to the established rules of interpretation. The acts of 1797 and 1798 must be considered as void of meaning altogether, if a different construction is to prevail. Why should the articles of sulphur and saltpetre have been introduced, at all, if it was not the intention of the Legislature to limit the exemption?

The counsel for Messrs. Gibbs and Channing contended for the exemption, on the ground that, when a repealing law is itself repealed, the old law revives and emerges into force. The rule is admitted, but it does not apply: the cases are dissimilar. The act of 1797 is not repealed by the act of 1798. The limitation of the exemption by the first, is *extended* by the last of these acts. They contended, also, that, as saltpetre had never been, by any act, directly subjected to duty, it should, after the times limited by these acts, revert to the same state it was in before the limitation was made, and be free of duty; but this appears to me to be fallacious and inconclusive. An exemption from duty for a limited period, implies, with a force not to be resisted, that the duty must be paid, after the limitation expires. It has also been contended that Congress, when they passed the acts of 1797 and 1798, did not know, or did not recollect, the act which exempted saltpetre generally; but this is a supposition too improbable to be seriously urged. And it may be added that it is immaterial whether they have purposely or unintentionally used expressions which amount to a repeal of the law making the exemption.

Since my letter to the collector of Newport, the duties on this article have been generally paid throughout the United States. Whether it is expedient and necessary *now* to apply to the Attorney General for his opinion on the question, remains for you to determine.

I have the honor to be, with great respect, sir, your obedient servant,

G. DUVALL.

ALBERT GALLATIN, Esqr. *Secretary of the Treasury.*

10th CONGRESS.] No. 273. [1st SESSION.

MEDITERRANEAN FUND.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, DECEMBER 29, 1807.

TREASURY DEPARTMENT, *December 28th*, 1807.

SIR:

I had the honor to receive your letter, requesting my opinion respecting the propriety of continuing, for a limited time, the duties called the "Mediterranean fund."

I believe, that, in case of war, the revenue will be so much affected, as to render additional duties or taxes necessary; and, although the deficiency may not be sensibly felt during the year 1808, it is proper to provide, at this time, for the year 1809, because the receipts of that year will, in a great degree, depend on the amount of duties accrued during 1808. The non-importation act, or any other measure of a similar nature, will also produce a diminution of revenue, which must be supplied from some other quarter. It is, therefore, only in case, not merely of a continuance of peace, but of an adjustment of differences, and of a repeal of commercial prohibitions and restrictions, that we may calculate on a revenue equal to the estimated amount. In the mean while, extraordinary appropriations have already been made; and the rate of expenditure will, during that state of suspense, be, necessarily, considerably increased.

With that view of the subject, believing the Mediterranean duties to be as eligible, at least, as any other mode of taxation, and it being also more convenient to continue an existing tax than to impose a new one the continuance of that revenue, for a limited time, and whilst the issue of the existing state of affairs remains uncertain, appears to be a provident and wise measure.

As to the amount of the fund itself, I have nothing to add to the information already given. It is evident that it will be affected by any decrease of importation, in the same proportion as the other duties ad valorem.

I have the honor to be, respectfully, sir, your obedient servant,

ALBERT GALLATIN.

Honorable G. W. CAMPBELL, *Chairman of the Committee of Ways and Means.*

10th CONGRESS.] No. 274. [1st SESSION.

MINT.

COMMUNICATED TO THE SENATE, JANUARY 8, 1808.

To the Senate and House of Representatives of the United States:

I communicate, for the information of Congress, the report of the Director of the Mint, of the operations of that establishment during the last year.

TH: JEFFERSON.

January 8, 1808.

MINT OF THE UNITED STATES, *January 1st*, 1808.

SIR:

At the commencement of the present year, I have the honor of laying before you a report of the operations of the mint, during the last year.

From the enclosed statement of the treasurer, it will appear that, during that period, there have been struck at the mint, gold coins, to the amount of four hundred and thirty-seven thousand four hundred and ninety-five dollars; silver coins, to the amount of five hundred and ninety-seven thousand four hundred and forty-eight dollars and seventy-five cents; and copper coins, to the amount of nine thousand six hundred and fifty-two dollars and twenty-one cents: making the whole amount, *one million and forty-four thousand five hundred and ninety-five dollars and ninety-six cents;* and the number of pieces, *two millions seven hundred and thirty-one thousand three hundred and forty-five;* a sum far exceeding the issues of any former year, since the establishment of the institution.

There are, at this time, in the vaults of the mint, gold and silver bullion, deposited for coinage, to the full amount of two hundred and fifty thousand dollars; and of copper planchettes, in cents and half cents, nearly thirty tons; nor can there be any doubt, that, from the banks in this city, and other sources, there will be a continued ample supply.

You will permit me, sir, to mention, that the act of Congress for continuing the mint at Philadelphia will expire on the fourth day of March next. The attention of Congress will, therefore, it is respectfully hoped, be seasonably directed to that object.

I have the honor to be, with sentiments of the greatest respect and esteem,

Your obedient faithful servant,

R. PATTERSON.

THOMAS JEFFERSON, *President of the United States.*

A statement of the Coins struck at the Mint of the United States, from the 1st January to the 31st December, 1807, inclusive, viz.

	SILVER COINS.			Amount in Dollars.	Total.
	Half Dollars.	Quarter Dollars.	Dimes.		
Quarter ending in March,	106,040	216,823	80,000	115,225 75	
June,	329,036	2,820	85,000	173,973 00	
September,	325,000	- -	- -	162,500 00	
December,	291,500	- -	- -	145,750 00	
1,437,219 pieces of silver coins,	1,051,576	220,643	165,000		
Total amount of silver coins,					$597,448 75

	GOLD COINS.			
	Half Eagles.	Quarter Eagles.		
Quarter ending in March,	15,016	6,812	92,110 00	
June,	17,472	- -	87,360 00	
September,	15,967	- -	79,835 00	
December,	35,638	- -	178,190 00	
90,905 pieces of gold coins,	84,093	6,812		
Total amount of gold coins,				437,495 00

	COPPER COINS.			
	Cents.	Half Cents.		
Quarter ending in March,	264,000	69,000	2,985 00	
June,	225,221	130,000	2,902 21	
September,	- -	277,000	1,385 00	
December,	238,000	- -	2,380 00	
1,203,221 pieces of copper coins,	727,221	476,000		
Total amount of copper coins,				9,652 21
2,731,345 pieces of coins.	Amount of all the coins struck in 1807,			1,044,595 96

MINT OF THE UNITED STATES, *Treasurer's Office, Philadelphia, 31st December*, 1807.

BENJAMIN RUSH.

An abstract of the ordinary expenditures of the Mint of the United States, from the 1st of January to the 31st of December, 1807, inclusive, viz.

	Salaries.	Wages.	Incidental.	Totals.
Quarter ending in March, 1807,	$2,650 00	$1,766 81	$444 08	$4,860 89
" " June,	2,650 00	1,969 17	1,969 02	6,588 19
" " September,	2,650 00	1,962 47	450 40	5,062 87
" " December,	2,650 00	1,841 18	1,014 19	5,505 37
	$10,600 00	$7,539 63	$3,877 69	
Amount,	- -	- -	- -	$22,017 32

MINT OF THE UNITED STATES, *Treasurer's Office, Philadelphia, 31st December*, 1807.

BENJAMIN RUSH.

10th CONGRESS.] No. 275. [1st SESSION.

ASSAYS OF FOREIGN COINS.

COMMUNICATED TO THE SENATE, JANUARY 19, 1808.

TREASURY DEPARTMENT, *January 16th*, 1808.

SIR:

I have the honor to transmit, herewith, a report prepared in obedience to the directions of the act, entitled "An act regulating the currency of the foreign coins in the United States."

I have the honor to be, very respectfully, Sir, your obedient servant,

ALBERT GALLATIN.

The Honorable the PRESIDENT *of the Senate.*

The Secretary of the Treasury, in obedience to the directions of the act, entitled "An act regulating the currency of the foreign coins in the United States," respectfully reports:

That assays of the foreign gold and silver coins made current by the act aforesaid, have been made at the mint of the United States; the result whereof will appear by the letter of the Director of the Mint, dated 24th December, 1807, and herewith transmitted.

That it may be thence inferred—

1st. That the gold coins of Great Britain and Portugal, the French crowns and Spanish milled dollars, have not, by the act aforesaid, been rated above their intrinsic value.

2d. That, although the gold coins of France and Spain have, by the act, been rated at the rate of one hundred cents for every twenty-seven grains and two-fifths of a grain of the weight thereof, twenty-seven grains and two-fifths of a grain of the gold coins of France, are worth only ninety-nine cents and three-fourths of a cent; and twenty-seven grains and two-fifths of a grain of the gold coins of Spain are worth only ninety-five cents and three-fourths of a cent.

3d. That, although the parts of a Spanish milled dollar have, by the act, been rated at the rate of one hundred cents for every seventeen pennyweights and seven grains of the weight thereof, that weight, in pistareens, or fifths of a dollar, coined prior to the year 1738, is worth only ninety-nine cents, and in pistareens coined subsequent to the year 1773, is worth only ninety cents and one-tenth of a cent.

4th. That the crowns of France and the parts thereof, have, by the act, been rated at the rate of one hundred and ten cents for every eighteen pennyweights and seventeen grains thereof, but that that weight in five francs pieces, (and it is understood that all the other modern silver coins of France are of the same standard) is worth only one hundred and eight cents and three-fifths of a cent.

And that, in order to reduce those several descriptions of foreign coins to their true value, according to the assays lately made, it would seem proper that they should, hereafter, pass current at the following rates, viz:

Gold coins of France, at the rate of one hundred cents for every twenty-seven grains and one half of a grain of the actual weight thereof.

Gold coins of Spain and the dominions of Spain, at the rate of one hundred cents for every twenty-eight grains and five-eights of a grain of the actual weight thereof.

Spanish pistareens, at the rate of one hundred cents for every nineteen pennyweights and five grains of the actual weight thereof.

Five francs pieces of France, at the rate of ninety-three cents for every sixteen pennyweights of the actual weight thereof, and in proportion for subdivisions of five francs pieces.

All which is respectfully submitted.

ALBERT GALLATIN.

TREASURY DEPARTMENT, *January 14th*, 1808.

MINT OF THE UNITED STATES, *December 24th*, 1807.

SIR:

Agreeably to your desire, I have caused assays to be made of the various species of foreign gold and silver coins (as far as could be procured) required by the act of Congress, passed the 10th of April, 1806; the result of which, according to the assayer's report, is as follows:

I. *Gold Coins of Great Britain.*

		Car.	Gr.
No. 1.	Made from seven pieces, of dates prior to 1806,	22	0
2.	Made from seven ditto, of the year 1806,	22	0

None of 1807 could be procured.

II. *Gold Coins of Portugal.*

	Made from ten pieces, of dates prior to 1806,	22	0

None of subsequent dates could be procured.

III. *Gold Coins of France.*

No. 1.	Made from three pieces, of Lewis XV.	21	2
2.	Made from three ditto, of Lewis XVI.	21	2⅜
3.	Made from two twenty-five franc pieces, of the years 1812 and 1813,	21	2½
4.	Made from three do. do. do. of the year 1826,	21	2½

None of the year 1807 could be procured.

IV. *Gold Coins of Spain.*

No. 1.	Made from ten pieces, of dates prior to 1806,	20	3½
2.	Made from five ditto, of the year 1806,	20	2¾
3.	Made from three ditto, of the year 1807,	20	3¼

V. *Silver Coins of France.*

		Oz.	Dwt.	Gr.
No. 1.	Made from five crowns of Lewis XVI. - - - - -	10	19	12
2.	Made from three five franc pieces, of the years 5, 6, 8, - - -	10	15	12
	None of subsequent dates could be procured.			

VI. *Silver Coins of Spain.*

No. 1.	Made from three dollars, of dates prior to 1806, - - - - -	10	15	00
2.	Made from two ditto, of the year 1806, - - - - -	10	15	06
3.	Made from two ditto, of the year 1807, - - - - -	10	15	00
4.	Made from five pistareens, of dates between 1708 and 1737, - - -	10	12	18
5.	Made from five ditto, or five-fifths of a dollar, of dates between 1773 and 1778,	9	13	12

From the above report it may be inferred—

1. That the gold coins of Great Britain and of Portugal, being of the same quality or standard with those of the United States, are, by the act of Congress, rated at their true intrinsic value, of twenty-seven grains to one hundred cents.

2. That all the other gold coins have been rated above their intrinsic values. For, comparing them with the standard of the gold coins of the United States, the following will be the results:

Gold coins of France being 21 carats $2\frac{1}{2}$ grains fine; $27\frac{81}{173}$ grains, or $27\frac{468}{1000}$, will be equal in value to 100 cents; and gold coins of Spain, averaging about 20 car. 3 gr. fine; $28\frac{52}{83}$ gr. or $28\frac{626}{1000}$, will equal 100 cents; whereas, by act of Congress, $27\frac{2}{5}$ gr. $27\frac{400}{1000}$, both of the French and Spanish gold coins, are made equal in value to 100 cents.

It may, however, be observed, that all foreign gold coins have now nearly ceased to circulate as a currency in the United States. Deposites of these are still, indeed, frequently made in our banks; but are thence, either sent to the mint for coinage, or re-issued for the purpose of exportation.

3. That the French crowns and Spanish milled dollars have not been overrated; but, in fact, if of full weight, would exceed their legal value by a small fraction of a cent.

4. That the French five franc pieces, the quality being inferior to that of the French crowns 18 dwt. 17 gr. instead of 110 cents, (the legal value of a French crown) would be in value only 108 cts. 6 mills.

5. That of the Spanish pistareens, or fifths of a dollar, 17 dwt. 7 gr. of those of 10 oz. 12 dwt. 18 gr. fine, would only be worth 99 cts. 1 mill, and of those of 9 oz. 13 dwt. 12 gr. no more than 90 cts. 1 mill; whereas, by law, a Spanish dollar of the above weight, (and in proportion for the parts of a dollar) is valued at 100 cents.

I have the honor to be, &c.

R. PATTERSON.

The Honorable ALBERT GALLATIN. *Secretary of the Treasury.*

10th CONGRESS.] **No. 276.** [1st SESSION.

DUTIES AND DRAWBACKS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 19, 1808.

SIR: TREASURY DEPARTMENT, *January* 18, 1808.

In obedience to the permanent order of the House of Representatives, passed on the third of March, 1797, I have the honor to transmit a statement exhibiting the amount of duties and drawbacks on goods, wares, and merchandise, imported into the United States, and exported therefrom, during the years 1804, 1805, and 1806.

I have the honor to be, very respectfully, sir, your obedient servant,

ALBERT GALLATIN.

The Hon. the SPEAKER *of the House of Representatives.*

A Statement exhibiting the amount of Drawback payable on sundry articles exported from the United States, in the years 1804, 1805, *and* 1806, *compared with the amount of Duties collected on the same, respectively.*

SPECIES OF MERCHANDISE.	IN THE YEAR 1804.		IN THE YEAR 1805.		IN THE YEAR 1806.	
	Duties received.	Drawback payable.	Duties received.	Drawback payable.	Duties received.	Drawback payable.
On Merchandise—	Dollars.	Dollars.	Dollars.	Dollars.	Dollars	Dollars.
Paying a duty of $12\frac{1}{2}$ per cent. *ad val.*	1,794,697	308,011	–	42,239	–	168
Do $13\frac{3}{4}$ do –	64,427	29,790	–	2,410		
Do 15 do –	3,374,397	247,857	5,792,800	834,456	6,493,372	1,160,844
Do $15\frac{1}{4}$ do –	40	–	–	–	17,858	3,254
Do $16\frac{1}{2}$ do –	223,422	56,897	338,539	151,949	189,333	96,335
Do $17\frac{1}{2}$ do –	678,035	27,053	1,339,132	109,881	1,636,240	201,526
Do $19\frac{1}{4}$ do –	41,151	8,284	72,046	18,292	58,721	15,194
Do 20 do –	32,986	2,850	–	18		
Do 22 do –	4,060	748				
Do $22\frac{1}{2}$ do –	49,048	1,525	86,419	8,190	129,797	10,038
Do $24\frac{3}{4}$ do –	11,083	342	16,103	1,274	11,480	1,482
Wines, Madeira, – – –	238,982	29,952	171,592	48,194	226,271	44,382
Burgundy and Champaigne, –	862	65	2,556	732	3,701	794
Sherry and St. Lucar, –	225,888	4,153	130,339	8,696	135,588	9,946
Claret, – – –	61,992	32,027	86,086	58,745	51,345	38,062
Lisbon, Oporto, &c. – –	77,921	1,371	90,148	1,396	145,993	3,212
Teneriffe, Fayal, &c. –	135,692	2,030	289,824	57,078	93,089	70,210
All other, – – –	729,615	425,287	956,983	699,368	644,712	574,390

STATEMENT—Continued.

SPECIES OF MERCHANDISE.	IN THE YEAR 1804.		IN THE YEAR 1805.		IN THE YEAR 1806.	
	Duties received.	Drawback payable.	Duties received.	Drawback payable.	Duties received.	Drawback payable.
	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.
Spirits, distilled from grain,	422,002	85,354	178,881	54,425	387,429	28,632
Do from other materials,	2,987,528	248,572	2,545,499	402,661	3,056,364	312,942
Do from domestic do.	8	–	94			
Molasses,	328,412	1,579	465,645	1,200	430,305	1,422
Beer, Ale, and Porter,	10,039	376	21,534	4,544	17,615	2,938
Tea, Bohea,	58,378	6,753	63,565	7,889	49,261	757
Souchong,	293,262	124,540	371,655	159,849	508,687	222,424
Hyson, &c.	179,433	37,357	234,088	77,565	293,907	84,412
Other Green,	145,611	16,195	359,442	101,673	549,999	109,208
Coffee,	3,001,066	2,601,646	2,345,853	1,992,982	3,265,335	2,259,761
Cocoa,	26,511	11,213	122,277	74,968	158,521	122,653
Chocolate,	42	1	132	1	98	32
Sugar, Brown,	2,990,008	1,586,751	4,152,366	2,550,880	4,204,548	2,304,061
White Clayed,	299,482	253,052	1,245,284	924,918	1,022,579	923,717
Loaf and Candy,	551	–	5,507	5,154	598	124
Other refined,	13	–	15	–	63	
Almonds,	1,182	113	3,548	603	7,902	2,120
Currants,	251	–	828	–	7,581	133
Prunes and Plums,	2,005	352	4,501	1,062	2,277	904
Figs,	148	–	5,062	523	8,476	274
Raisins, in jars and boxes,	2,911	58	21,468	4,153	17,139	1,575
Do all other,	190	–	31,210	1,387	37,021	763
Candles, Tallow,	890	546	3,218	1,286	8,349	4,577
Wax,	347	90	252	97	400	20
Cheese,	16,835	7,681	32,735	26,266	55,031	35,293
Soap,	27,283	15,444	33,025	27,504	52,765	34,630
Tallow,	5,935	–	7,737	536	33,836	5,938
Spices, Mace,	896	11	14,094	1,388	16,486	19,056
Nutmegs,	4,667	112	14,702	1,536	9,281	8,695
Cinnamon,	621	–	4,061	1,036	1,766	3,468
Cloves,	2,632	1,742	13,368	3,593	6,169	10,558
Pepper,	374,521	343,595	247,204	271,896	298,692	173,170
Pimento,	22,727	17,942	5,531	4,783	23,317	3,486
Chinese Cassia,	2,169	573	15,470	11,999	11,727	4,197
Tobacco,	4,688	202	404	125	831	416
Snuff,	2,236	772	1,366	686	2,981	1,087
Indigo,	76,060	39,774	118,886	92,763	189,263	116,509
Cotton,	83,483	81,815	75,488	69,372	71,553	44,697
Powder, Hair,	34	14	274	28	457	228
Gun,	11,891	1,529	27,540	1,286	11,240	2,922
Starch,	148	6	292	19	443	5
Glue,	714	–	1,507	171	4,281	35
Pewter Plates and Dishes,	1,965	–	2,726	–	3,128	
Anchors and Sheet Iron,	4,180	–	11,171	–	8,766	
Hoop and Slit Iron,	154	–	2,019	272	3,359	597
Nails,	83,309	6,683	83,516	12,845	84,636	22,552
Spikes,	2,795	34	4,736	158	4,109	24
Quicksilver,	136	–	5,575	61	6,424	3,211
Paint, Ocre, Yellow, in Oil,	262	6	375	40	390	56
Dry Yellow,	1,568	104	1,831	67	1,264	63
Spanish Brown,	1,433	–	6,842	11	6,198	
White and Red Lead,	18,109	537	43,530	317	53,853	709
Lead, and manufactures of,	38,646	777	45,607	443	38,276	2,499
Seines,	163	–	194	–	446	18
Cordage, Tarred,	10,234	4,175	17,434	1,268	11,341	6,404
Do. Untarred, and Yarn,	2,989	18	1,601	63	1,188	
Cables,	1,182	87	1,256	–	889	242
Steel,	10,198	–	10,274	498	13,468	1,171
Hemp,	81,358	–	115,946	–	117,014	
Twine and Pack-thread,	11,012	333	12,793	366	14,729	1,240
Glauber Salts,	1,360	5	896	–	207	
Salt,	686,799	5,992	765,804	2,413	862,694	16,376
Coal,	14,063	–	25,810	204	15,857	90
Fish, Dried,	19,855	–	77,800	–	120,638	
Pickled, Salmon,	5,266	–	7,505	–	7,537	
Mackerel,	4,971	–	6,708	–	9,739	
All other,	2,519	–	4,602	–	7,108	
Glass, Black Quart Bottles,	5,681	685	12,992	3,535	15,433	2,873
Window,	15,778	224	53,031	281	54,009	1,191
Cigars,	13,054	4	34,274	885	50,661	4,101
Lime,	130	–	305	–	170	
Boots,	2,861	313	1,984	131	3,212	328
Shoes and Slippers of Silk,	1,438	244	3,805	1,420	4,371	2,544
Do. all other,	9,593	1,874	10,260	4,742	11,484	3,910
Cards, Wool and Cotton,	24	5	–	–	2	
Do. Playing,	992	381	3,537	–	2,985	
Dollars,	20,186,185	6,686,185	23,545,114	8,955,745	26,197,658	9,146,875

TREASURY DEPARTMENT, *Register's Office, January* 16, 1808.

JOSEPH NOURSE, *Register.*

10th CONGRESS.] No. 277. [1st SESSION.

ENCOURAGEMENT TO MANUFACTURES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 21, 1808.

Mr. NEWTON, from the Committee of Commerce and Manufactures, to whom was referred the petition of Paul and Joseph W. Revere, of Boston, in the State of Massachusetts, made the following report:

The petitioners state, that they have, by great application, acquired the knowledge of melting and refining copper ores, and of manufacturing of copper into sheets, bolts, nails, &c., for fastening ships; and that they have, at a great expense, erected furnaces, mills, and other works, for manufacturing the above articles. To encourage them, they solicit that a duty of 17½ per centum ad valorem may be imposed on copper in sheets, as they have no doubt that they can supply the whole quantity at present imported into the United States. They likewise solicit that old copper may, in future, be imported free from duty.

The committee, with a view to possess themselves of information on the subject submitted to their consideration, have delayed to make a report thereon to the present time.

While they are directed, by inclination and a sense of duty, to foster and encourage such manufactures as promise utility to the public, they are conscious of the difficulty of affording to each a just portion of encouragement.

The petitioners have two objects in view. The first is, to procure the imposition of an ad valorem duty of 17½ per centum on the importation of copper in sheets, which is now free from duty. The second is, that old copper, which ought to be considered a raw material, should not be subject to the payment of a duty on importation. To induce the National Legislature to impose the aforementioned duty on copper in sheets, the petitioners state that they have, at considerable expense, erected works which will enable them to supply copper in sheets, commensurate to the demand of the United States. Should this assertion on the part of the petitioners influence Congress to accede to their proposition, and the quantity of copper in sheets furnished by them prove to be insufficient for the demand, the copper smiths and braziers, a respectable class of manufacturers, would sustain injuries that would require time and a correct course of procedure to repair. The copper smiths and braziers are satisfied with the encouragement given to them, by the protecting duties on foreign manufactures of copper, and with the privilege they possess by law of importing copper in sheets, &c. free from duty, which enables them not only to supply all copper utensils necessary for the use and consumption of the United States, but likewise to export to foreign markets a considerable quantity of their manufactures. The salutary operation of the laws in support of those manufacturers is evident: a competition is established among them, and their manufactures, at a moderate price, are to be had on demand.

This state of prosperity may receive a check by an incautious modification of the laws which have produced it. Subjects of this description should never be approached with a rash and innovating hand, lest the ease and comforts of the citizens should be diminished, to prove the efficacy of experiments, as yet, of doubtful issue. The copper smiths and braziers of New York and Philadelphia, in their memorials presented to the House of Representatives, and referred to the committee, assert with confidence, that a supply of copper in sheets, equal to the demands they have for that article, cannot be furnished by the petitioners.

An assertion made with so much confidence, by men whose constant occupations afford the certain means of forming a correct judgment, is deserving of serious attention; and were it not supported by information drawn from other sources, should prevent the doing of any act, that might put to hazard the flourishing state of manufactures, which have supplanted foreign articles of the same kind. The committee have had no satisfactory evidence offered to them, that copper in sheets, in quantity sufficient for the use and consumption of the United States, can be supplied by the petitioners, or that the quality of the same is equal to that which is imported. It becomes the duty of the committee, in order to ascertain whether Legislative interference can, at this time, be justified by existing circumstances, not only to weigh the facts furnished them, but also, to guard sedulously against mischiefs that have too often their origin in hasty Legislative acts, which, not unfrequently, in attempting to give encouragement to manufacturing establishments, fasten on the community oppressive monopolies. The committee being aware that a manufactory, single and without competition, is apt, by having the command of the market, to make an improper use of it, are solicitous to keep the sources of supply as open and as free as possible. In refusing to recommend the imposition of a duty on copper manufactured into sheets, equal to that which is imposed on copper manufactures, the committee are gratified in recollecting that the petitioners receive no inconsiderable encouragement in making copper bolts, spikes, and nails, from the protecting duties payable on those articles when imported. The committee are of opinion that advantages will accrue, not only to the petitioners, but likewise to the community, by permitting the importation of old copper free from duty.

They, therefore, recommend the adoption of the following resolutions:

Resolved, That so much of the petition as prays for the imposition of seventeen and a half per centum ad valorem as a duty on copper manufactured into sheets, is unreasonable, and ought not to be granted.

Resolved, That so much of the petition as prays that old copper may be considered as a raw material, and that the importation thereof, into the United States, may be free from duty, is reasonable, and ought to be granted.

10th CONGRESS.] No. 278. [1st SESSION.

DRAWBACK OF DUTY ON REFINED SUGAR.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 4, 1808.

To the Senate and House of Representatives of the United States of America, in Congress assembled, the memorial of the refiners of sugar within the United States, respectfully showeth:

That, by an act of Congress, passed on the 5th day of June, 1794, a duty of two cents per pound was laid upon all sugars refined within the United States; but, for the encouragement of commerce as well as of domestic manufactures, a provision was inserted in the act, allowing a drawback of the duty so laid, upon all such refined sugar as should be exported to any foreign port or place, and directing that three cents per pound should be added to the drawback, on account of duties paid upon the importation of the raw material.

That, when the Legislature found it expedient to increase the duty upon the importation of raw sugar, the acts, passed successively on the 3d day of March, 1797, and the 13th day of May, 1800, evinced the same policy, by the allowance of an equivalent drawback upon the exportation of sugar refined within the United States.

That, under these regulations, there was allowed upon the exportation of sugar, refined within the United States, a drawback of two cents, on account of the excise upon refined sugar; and a drawback of five cents on account of the import duty upon raw sugar; when the act of Congress for the repeal of the internal taxes was passed, by the operation or construction of which the right of drawback on account of the excise, (the tax that was discontinued by the repeal) and the right of drawback on account of the import, (a tax in no wise effected by the repeal) were indiscriminately abolished.

That your memorialists, anticipating from this change of system, the eventual failure of an important domestic manufacture, deem it a duty to the communityas well as to themselves, respectfully, but earnestly, to call the attention of Congress to the subject. It has hitherto, indeed, been the aim of the National Government to collect its revenues from the natural and ordinary consumption of the country, without clogging the industry and enterprise of its citizens, who are engaged in an arduous competition to supply the wants of other nations, through the medium of manufactures and commerce. The difficulties arising from the hazard and expense of new establishments, from the comparative high price of labor, and from the countervailing efforts of great commercial rivals, sufficiently justify this display of Legislative patronage and indulgence; but, even on the strictest principle of fiscal policy, it is surely wise, as well as liberal, to cherish and protect the infancy of those institutions, whose maturity must, on any emergency, afford the surest means of public revenue, as well as constitute the strongest basis of national independence.

That your memorialists with sincerity represent, that the manufacturers and exporters of refined sugar have already experienced very injurious effects from the discontinuance of the drawback, without the consolation of perceiving that the slightest public advantage has been or can be produced. In addition to the unavoidable difficulties which have been briefly stated, they have found it impracticable to manufacture refined sugar for exportation, subject to a heavy duty upon the raw material; while other countries are engaged in the manufacture, free from such impositions, with greater capitals, with more experience, with less expense, and, in some instances, (as in England) with the aid of a bounty from the Government. Already a beneficial and lucrative branch of commerce, for the exportation of refined sugar to the Mediterranean, to the West Indies, and even to places on the continent of Europe, has been cut off. The expensive establishments which were formed throughout the United States, with a view to that commerce, are hastening to decay and ruin. And even the supply of refined sugar for our domestic consumption, under such circumstances of discouragement, will probably be transferred to foreign hands, for foreign emolument.

That your memorialists, with perfect deference, solicit a revisal of the act which has produced these fatal consequences to their manufactures—not in order to obtain a bounty, but simply to be relieved from a grievance. They are not aware, indeed, of any principle of public policy that is opposed to the object of their memorial, and they are confident that such regulations may be devised as will effectually obviate the danger of fraud and deceit. If, however, the cultivation of sugar, in Louisiana, should be suggested as a new obstacle, it is respectfully answered, that the sugar raised there, both on account of its price and its quality, is seldom used by refiners; that, even if used by refiners, the cultivator (whose interest ought not to be exclusively regarded) will have a sufficient advantage in the market by selling his produce free from duty; and that, in such cases, an illict attempt to obtain a drawback would easily be detected, and should be severely punished.

That, with these impressions, your memorialists confidently appeal to the wisdom, patriotism, and justice, of Congress, praying that the right of drawback may be renewed on all such sugar, refined, within the United States, from raw sugar of foreign growth, as shall be exported to any foreign port or place.

CHARLES GARTS,
WILLIAM FOLTZ,
J. A. BUCHANAN & Co.
PAIN & NEUHAUS,
SHEETZ & FOSS,
SMITH & REMANU,

Refiners of sugar in the city of Baltimore.

10th Congress.] No. 279. [1st Session.

SINKING FUND.

COMMUNICATED TO THE SENATE, FEBRUARY 5, 1808.

The Commissioners of the Sinking Fund respectfully report to Congress as follows:

That the measures which have been authorized by the Board, subsequent to their report of the 5th of February, 1807, so far as the same have been completed, are fully detailed in the report of the Secretary of the Treasury to this Board, dated the fourth day of the present month, and in the statements therein referred to, which are herewith transmitted, and prayed to be received as part of this report.

GEO. CLINTON, *President of the Senate,*
J. MARSHALL, *Chief Justice of the United States,*
JAMES MADISON, *Secretary of State,*
ALBERT GALLATIN, *Secretary of the Treasury,*
C. A. RODNEY, *Attorney General U. States.*

Washington, *February 5*, 1808.

The Secretary of the Treasury respectfully reports to the Commissioners of the Sinking Fund—

That the balance remaining unexpended at the close of the year 1805, and applicable to payments falling due after that year, which balance, as appears by the statement B, annexed to the last annual report, amounted to one million six hundred and forty-seven thousand four hundred and seventy-five dollars and eighty-nine cents, - - - - - - - - - $1,647,475 89

Together with the disbursements made during the year 1806, out of the treasury, on account of the principal and interest of the public debt, which disbursements, as appears by the statement C, annexed to the last annual report, amounted to eight millions nine hundred and forty-eight thousand and six dollars and ninety cents, - - - - - - - - - - 8,948,006 90

And with a farther sum, arising from a profit on the remittances from America to Europe, purchased in the year 1806, which profit, as appears by the statement D, annexed to the last annual report, amounted to thirty-five thousand six hundred and ninety-seven dollars and seventy-seven cents, 35,697 77

And, also, with a further sum arising from the difference between the amount in stock of the public debt purchased by the commissioners of the sinking fund in the year 1806, and the moneys applied to the said purchases, amounting, as appears by the statement L, annexed to the last annual report, to four hundred and thirty-seven dollars and ninety-six cents, - - - - - 437 96

And amounting, altogether, to ten millions six hundred and thirty-one thousand six hundred and eighteen dollars and fifty-two cents, - - - - - - - - - - $10,631,618 52

Have been accounted for in the following manner, viz.

I. There was repaid into the treasury, during the year 1806, on account of the principal of protested bills, as appears by the statement E, annexed to the last annual report, a sum of six thousand dollars, - - - - - - - - - - - - - $6,000 00

II. The sums actually applied, during the same year, to the payment of the principal and interest of the public debt, as ascertained by accounts rendered to the Treasury Department, amount, as will appear by the statement A, to eight millions seven hundred and thirty-nine thousand two hundred and sixty dollars and forty-two cents, viz:

1. Paid in reimbursement of the principal of the debt, - - - $4,828,479 00
2. Paid on account of the interest and charges on the same, - - - 3,910,781 42

8,739,260 42

III. The balance remaining unexpended at the close of the year 1806, and applicable to payments falling due after that year, as ascertained by accounts rendered to the Treasury Department, amounted, as will appear by the statement B, to one million eight hundred and eighty-six thousand three hundred and fifty-eight dollars and ten cents, - - - - - - 1,886,358 10

$10,631,618 52

That, during the year 1807, the following disbursements were made out of the treasury, on account of the principal and interest of the public debt, viz:

I. On account of the reimbursement and interest of the domestic debt, - - - - - $5,833,441 32
II. On account of the domestic unfunded debt, - - - - - - - - 2,119 53
III. On account of the principal and interest of the foreign debt, and of the interest on the Louisiana stock, - - - - - - - - - - - - - - 511,904 99

Amounting, altogether, as will appear by the annexed list of warrants, C, to six millions three hundred and forty-seven thousand four hundred and sixty-five dollars and eighty-four cents, - - 6,347,465 84

Which disbursements were made out of the following funds, viz:

I. From the funds constituting the annual appropriation of eight millions of dollars for the year 1807, viz:

From the fund arising from the interest on the debt transferred to the commissioners of the sinking fund, as per account I, - - - - - 958,292 04
From the funds arising from the sale of public lands, being the amount of moneys paid into the treasury from the 1st October, 1806, to the 30th September, 1807, as per account K, - - - - - - - - - - 654,319 39
From the proceeds of duties on goods, wares, and merchandise, imported, and on the tonnage of ships or vessels, - - - - - - - - 4,672,068 06

Amounting, altogether, to - - - - - - - - - - - 6,284,679 49
Which sum of - - - - - - - - - 6,284,679 49
Together with the sum advanced during the year 1806, on account of the appropriation for the year 1807, and amounting, as appears by the last annual report, to 1,003,790 70

Makes in the whole, - - - - - - - - - - 7,288,470 19
Leaving, at the close of the year 1807, an unexpended balance of - - 711,529 81

To complete the annual appropriation for the year 1807, of - - - 8,000,000 00

II. From repayments into the treasury on account of remittances purchased for providing for the foreign debt, and of advances made to commissioners of loans, and to agents for the purchase of the public debt, as will appear by the statement E, viz:

Repayment of the purchase money and advances, - - - - - 61,189 66
Damages and interest recovered, - - - - - - - - 364 54

61,554 20

III. From the moneys appropriated by law for paying commissions to agents employed in the purchase of remittances for the foreign debt, being the amount paid at the treasury during the year 1807, for that object, as will appear by the statement C, - - - - - - - 1,232 15

6,347,465 84

That the abovementioned disbursements, together with the above stated balance of - - - 1,886,358 10
Which remained unexpended at the close of the year 1806, and with a sum arising from profit on remittances from America to Europe, purchased in the year 1807, and amounting, as will appear by the statement D, to - - - - - - - - - - - - 9,427 58

And amounting, altogether, to eight millions two hundred and forty-three thousand two hundred and fifty-one dollars and fifty-two cents, - - - - - - - - - - $8,243,251 52

Will be accounted for in the next annual report, in conformity with the accounts which shall then have been rendered to the Treasury Department.

That, in the meanwhile, the manner in which the said sum has been applied, is estimated as followeth:

I. The repayments into the treasury on account of principal, have, during the year 1807, amounted, as by the abovementioned statement E, to - - - - - - - - - - - 61,189 66

II. The sums actually applied during the year 1807, to the principal and interest of the public debt, are estimated as followeth:

1. Paid in reimbursement of the principal of the public debt, - - - 3,729,163 39
2. Ditto, on account of interest and charges on the same, - - - 3,633,408 66

7,362,572 05

As will appear by estimate F.

III. The balance remaining unexpended at the close of the year 1807, and applicable to payments falling due after that year, is estimated, as per estimate G, at - - - - - - 819,489 81

$8,243,251 52

That, in conformity with the proceedings and resolutions of the commissioners of the sinking fund, of the 23d of March, 1807, a copy whereof, M, is annexed, $866,700 eight per cent. stock, were purchased for $890,520 75 specie; and $300,007 62 exchanged six per cent. stock, were purchased for $293,454 22 specie; as will appear by statement L.

That the whole of the unexpended balance of the annual appropriation of eight millions of dollars, for the year 1807, and amounting, as above stated, to $711,529 81, will be wanted in aid of the annual appropriation of eight millions of dollars for the present year, for the purpose of effecting the payments on account of interest on the public debt, and of reimbursing the stock bearing an interest of eight per cent. which becomes redeemable on the first day of January, 1809.

And that the statement H exhibits the amount of stock transferred to commissioners of the sinking fund, in trust for the United States, to the 31st of December, 1807, including the sum of $5,934 24 transferred in the year 1807, in payment for public lands.

All which is respectfully submitted.

ALBERT GALLATIN.

TREASURY DEPARTMENT, *February* 4, 1808.

A.

Statement of the application, during the year 1806, *of the funds provided for the payment of principal and interest of the public debt.*

I. *Payments on account of the principal of the public debt.*

1. Of the domestic debt, viz:			
Reimbursement of old six per cent. stock,		$1,083,740 01	
Reimbursement of deferred stock,		367,772 29	
As per treasury report No. 19,518,		$1,451,512 30	
Amount of six per cent. and deferred stocks purchased by the commissioners of the sinking fund, per statement L, annexed to last annual report,		17,517 61	
Reimbursement of the whole of the Navy 6 per cent. stock,		711,700 00	
Reimbursement of the whole of the 5½ per cent. stock,		1,847,500 00	
2. Unfunded registered debt, including arrearages of interest reimbursed,		249 09	
3. Of the foreign debt, viz:			
	Guilders.		
4th instalment of the loan of 3,000,000, of Jan. 1, 1792,	600,000		
2d instalment of the loan of 3,000,000, of Jan. 1, 1794,	600,000		
6th instalment of the loan of 2,000,000, of Feb. 1, 1784,	250,000		
4th instalment of the loan of 2,950,000, of June 1, 1792,	550,000		
2,000,000 at 40 cts.		800,000 00	
			$4,828,479 00

II. *On account of interest and charges, viz:*

1. On the domestic debt.			
Interest for the year 1806, on the several species of the domestic funded debt, as settled at the treasury,		(*a.*)$3,119,187 65	
Interest on Louisiana stock domesticated,		300 00	
2. On the foreign debt.			
	Guilders.		
Interest paid on Dutch debt at Amsterdam,	244,000		
Premiums on loan of 1st Feb. 1784,	22,500		
266,500 at 40 cts.	$106,600		
Interest on Louisiana stock from 1st July, 1805, to 1st July, 1806, viz:	*Guilders.*		
Payable in Amsterdam,	$300,000		
Payable in London,	(*b.*)374,700		
	674,700		
Commissions and charges, viz:			
At Antwerp, *Guilders*, 480 19 10 at 40 cts.	(*c.*)192 39		
At Amsterdam, including Louisiana stock, 7,539 4 0 at 40 cts.	3,015 68		
At London, on Louisiana stock, £421 10 8 at 4*s.* 6*d.*	(*b.*)1,873 48		
Commissions on purchase of bills in America,	4,912 22		
		791,293 77	
			3,910,781 42
			$8,739,260 42

NOTES TO STATEMENT A.

(*a.*) The amount of interest payable in the year 1806, by the treasury statement, is	$3,119,187 53
To which is here added this sum, being a difference in the calculation of dividends, and settlement of accounts in the year 1806,	12
	$3,119,187 65

(*b.*) By an error in the bankers' accounts at London, the sum actually charged by them for interest and charges on the Louisiana stock, is £33 18*s.* 5*d.* more than is here stated; which error arose from their having charged, on the 1st January, 1806, interest for the preceding half year on $6,250,000, while the interest actually payable by them was only on $6,245,000; the sum of $5,000 having been domesticated, and the interest made payable in America.

This error in the amount of interest is $150, equal to	£33 15 0
And the commission overcharged on that sum,	3 5
	£33 18 5

(*c.*) No expenditures for charges took place at Antwerp during the year 1806, the whole of the debt due there having been discharged in 1805; but the accounts of Mr. De Wolf, the banker at that place, having been received and adjusted since the last annual report of the sinking fund, it has been found that the balance due to him for commissions and charges, on the final payment of the loan at Antwerp, was *Guilders*, 480 19 10 more than had been estimated; which sum, to make the general accounts correspond, is here introduced as a charge in 1806.

TREASURY DEPARTMENT, *Register's Office, January* 25, 1808.

JOSEPH NOURSE, *Register.*

B.

Statement of the provision, made before the 1st day of January, 1807, for the payment of the principal and interest of the Public Debt falling due after the year 1806.

I. *On account of the Foreign Debt.*			
1st. Cash in the hands of commissioners and agents in Europe, viz:			
In Amsterdam, on 31st Dec. 1806, as per treasury report, No. 19,382, (*a.*) - -	*G.* 3,420,796 5 3		
From which deduct a balance due the commissioner in Antwerp, per treasury report, No. 19,332, - - - - - -	1,248 1 0		
	3,419,548 4 3		
	at 40 cents,	$1,367,819 28	
In London, per account rendered, of December 31st, 1806, £43,935 0 5, (*b.*) at 4*s.* 6*d.* - - - -		195,266 76	
			1,563,086 04
2d. Remittances outstanding, viz: Amount paid for at the treasury, and remitted to Amsterdam, before the 1st January, 1807, but not received by the commissioners till after that day, -	Guilders 780,000	at 40 cents,	312,000 00
3d. Amount of payments made at the treasury, before the 1st January, 1807, for bills which have been protested for non-payment, and which, on that day, had not been repaid into the treasury, (*c.*) - - - - -			37,857 00
			1,912,943 04
II. *Deduct amount short provided on account of the Domestic Debt, as follows:*			
The demands unsatisfied on the 1st January, 1807, were the following, viz:			
1st. The dividends payable by commissioners of loans, including the dividend due on that day, and exclusive of dividends no longer demandable at their offices, - - - - - - - - - -			1,475,926 45
2d. Unclaimed dividends payable at the treasury, - - - -			21,114 83
			1,497,041 28
The provision made for the above object was as follows:			
1st. Cash due from commissioners of loans deceased and out of office, - - - - - - - - -		8,156 52	
2d. Cash in the hands of commissioners of loans in office, - -		1,460,899 82	
3d. Amount over advanced at the treasury, for reimbursement of the 5½ per cent. stock, - - - - - - -		1,400 00	
			1,470,456 34
Leaving the sum short provided, on 1st Jan. 1807, to meet all the payments on account of the domestic debt, - - - - - - - -			26,584 94
Total amount of provision for public debt remaining unapplied on 31st Dec. 1806,			$1,886,358 10

NOTES TO STATEMENT B.

(*a*) The balance in the hands of the commissioners at Amsterdam, by the treasury report referred to, is . . . . . *G.* 3,422,017 15 3

In which is included a sum of *G.* 1,221 10, transferred by the commissioners, in the year 1806, from the account of Robert R. Livingston, (being a balance remaining to his credit, of moneys remitted for the purchase of books for Congress) and placed to the credit of the account of Dutch debt. This sum, at the end of the year 1806, not having been transferred in a corresponding manner, on the books of the treasury, is deducted from the balance then stated to be in the hands of the commissioners on account of the Dutch debt, . . 1,221 10

G. 3,420,796 5 3

(*b.*) The balance stated in the bankers' accounts, (adding the dividend of Jan. 1, 1807, charged by them one day before it was payable) is £43,901 2, to which is added, £33 18 5, for an over charge made by them in their account of Dec. 31, 1805, as explained in note (*b.*) to statement A. above.

(*c.*) Statement of protested bills, outstanding Dec. 31, 1806.

Purchased before 1802,	A. Brown's bill,	for *G.* 60,000	$24,000
Purchased in 1802,	Brown and Hackman's bill,	60,000	24,000
	Beal Owings' bill, -	20,000	8,000
		G. 140,000	$56,000
Deduct a partial repayment made on the above bills, in 1805, -			18,143
Leaves the sum in statement B, - - - -			$37,857

Further sums were recovered on these bills in 1807, as per statement E, accompanying the present report.

The protested bills, outstanding December 31, 1805, per note (*a.*) to statement B, annexed to the annual report, dated Feb. 4, 1807, amounted to - - - - - -	$43,857
Since that time, no bills have been protested: and the amount repaid in 1806, per statement E, annexed to the report of Feb. 4, 1807, amounted to - - - - - -	6,000
And left outstanding, on 31st Dec. 1806, as here stated, - - - -	$37,857

TREASURY DEPARTMENT, *Register's Office, January* 25, 1808.

JOSEPH NOURSE, *Register.*

C.

List of Warrants drawn according to law, during the year 1807, *on the Treasurer of the United States, on account of the Interest and Reimbursement of the Domestic Debt.*

Number of Warrants.	Date.	In whose favor drawn.	Amount.
8507	January 12, 1807,	James Davidson, Jr.	$15,034 40
8524	" 22, "	Do.	20 79
8649	March 10, "	Do.	5,919 64
8650	" " "	William Gardner,	6,300 00
8651	" " "	Sherwood Haywood,	2,000 00
8652	" " "	Isaac Neufville,	40,000 00
8673	" 16, "	Benjamin Austin,	165,000 00
8674	" " "	Christopher Ellery,	11,600 00
8675	" " "	William Imlay,	19,100 00
8676	" " "	William Few,	250,000 00
8677	" " "	James Ewing,	5,550 00
8678	" " "	John Page,	6,000 00
8679	" 20, "	Edward Hall,	23,371 82
8685	" 23, "	Stephen Moylan,	198,727 30
8690	" 26, "	John Stockton,	2,661 83
8740	" 31, "	John Page,	274 24
8741	" " "	Do.	593 52
8742	" " "	Do.	475 48
8658	April 28, "	Peter R. Dalton,	100,000 00
8859	" " "	Jonathan Burrall,	100,000 00
8860	" " "	George Simpson,	100,000 00
8861	" " "	James Davidson, Jr.	20,000 00
8862	" " "	Josiah Smith,	25,000 00
8915	June 5, "	James Alger,	750 00
8916	" " "	Isaac Neufville,	35,000 00
8917	" " "	Sherwood Haywood,	2,000 00
8918	" " "	William Imlay,	18,800 00
8919	" " "	William Gardner,	6,300 00
8932	" 16, "	Benjamin Austin,	160,000 00
8933	" " "	Christopher Ellery,	11,600 00
8934	" " "	William Few,	260,000 00
8935	" " "	James Ewing,	5,400 00
8936	" " "	John Page,	6,500 00
8947	" 19, "	Edward Hall,	23,126 18
8948	" 22, "	Stephen Moylan,	196,651 17
8955	" 25, "	John Stockton,	2,732 89
9022	" 30, "	John Page,	136 33
9023	" " "	Do.	334 09
9024	" " "	Do	160 61
9025	" " "	Do.	748 37
9065	July 6, "	George Simpson,	100,000 00
9071	" 7, "	Do.	100,000 00
9086	" 14, "	James Davidson, Jr.	8 00
9087	" " "	Do.	5,416 39
9089	" 16, "	Peter R. Dalton,	100,000 00
9093	" 18, "	Do.	100,000 00
9094	" " "	Jonathan Burrall,	100,000 00
9095	" " "	George Simpson,	100,000 00
9129	" 29, "	Peter R. Dalton,	100,000 00
9153	August 5, "	James Davidson, Jr.	4,738 00
9198	" 31, "	George Simpson,	100,000 00
9199	" " "	Peter R. Dalton,	100,000 00
9209	September 3, "	William Gardner,	6,250 00
9210	" " "	Sherwood Haywood,	2,000 00
9211	" " "	Isaac Neufville,	35,000 00
9212	" " "	James Alger,	750 00
9235	" 15, "	Benjamin Austin,	170,000 00
9236	" " "	Do.	9,000 00
6237	" " "	William Few,	260,000 00
9238	" " "	Do.	5,400 00
9239	" " "	James Ewing,	5,250 00
9240	" " "	Christopher Ellery,	11,750 00
9241	" 18, "	Edward Hall,	22,818 48
9244	" 22, "	Stephen Moylan,	186,352 88
9245	" " "	Do.	105,600 00
9246	" " "	John Page,	6,500 00
9247	" 24, "	Jonathan Bull,	20,000 00
9249	" 28, "	George Simpson,	129,222 31
9250	" " "	John Stockton,	2,696 80
9252	" " "	Thomas T. Tucker	3,106 09
9253	" " "	James Davidson, Jr.	22,343 59
9254	" " "	Do.	56,000 00
9411	October 20, "	Do.	5,985 35
9484	November 23, "	Jonathan Bull,	2,000 00
9486	" " "	Jonathan Burrall,	82,736 27
9513	December 8, "	William Gardner,	12,000 00
9514	" " "	Jonathan Bull,	15,000 00
9515	" " "	Sherwood Haywood,	2,400 00
9516	" " "	Isaac Neufville,	65,000 00
9517	" " "	James Alger,	1,500 00
9539	" 15, "	Christopher Ellery,	20,500 00

LIST—Continued.

Number of Warrants.	Date.	In whose favor.		Amount.
9540	Dec. 15, 1807,	James Ewing,		$9,250 00
9541	" " "	John Page,		15,000 00
9544	" 18, "	Edward Hall		45,988 14
9556	" 22, "	Jonathan Bull,		25,000 00
9571	" 29, "	George Simpson,		72,119 07
9572	" " "	James Davidson, Jr.		37,827 90
9573	" " "	Thomas T. Tucker,		5,028 32
9579	" 31, "	John Page,		726 11
9580	" " "	Do.		1,677 70
9581	" " "	Do.		3,119 83
8693	March 28, "	Thomas T. Tucker,	$167,097 93	
8958	June 26, "	Do.	168,879 93	
9251	Septr. 28, "	Do.	175,210 08	
9538	Decr. 15, "	Do.	654,319 39	
9563	" 16, "	Do.	447,104 10	
				1,612,611 43
				$5,833,441 32

TREASURY DEPARTMENT, *Register's Office, January 25th*, 1808.

JOSEPH NOURSE, *Register.*

Amount drawn according to law from the Treasury of the United States, during the year 1807, *on account of the Dutch debt.*

July 7, 1807. Warrant No. 9076, in favor of Albert Gallatin, - - - - $2,806 25

TREASURY DEPARTMENT, *Register's Office, January* 25, 1808.

JOSEPH NOURSE, *Register.*

List of Warrants drawn according to law, during the year 1807, *on the Treasurer of the United States, on account of the interest on the Louisiana six per cent. stock.*

Warrants.		In whose favor.		Amount.
Number.	Date.			
8527	January 23, 1807,	George Simpson, - - - -		$57,199 99
8528	" " "	Jonathan Burrall, - - - -		60,977 75
8558	February 2, "	Peter Roe Dalton, - - - -		70,400 00
8621	March 3, "	Jonathan Burrall, - -	$152 44	
8622	" " "	George Simpson, - -	142 99	
8623	" " "	Peter Roe Dalton, - -	176 00	
				471 43
8875	May 9, "	John B. Petry, - - - - -		15,000 00
8903	" 28, "	Jonathan Burrall, - - - -		187,288 85
8904	" " "	Ditto, - - - - -		468 22
9163	August 7, "	Ditto, - - - - -		58,500 00
9166	" 11, "	George Simpson, - - - -		58,500 00
9183	" 17, "	Jonathan Burrall, - -	$146 25	
9184	" " "	George Simpson, - -	146 25	
				292 50
				$509,098 74

Included in the foregoing list of warrants, are the following warrants for commissions to agents who purchased the bills, at one-fourth of one per cent:

No. 8621,	March 3,	Jonathan Burrall, - - - - -	$152 44		
8622,	" "	George Simpson, - - - - -	142 99		
8623,	" "	Peter Roe Dalton, - - - - -	176 00		
8904,	May 28,	Jonathan Burrall, - - - - -	468 22		
9183,	August 17,	Ditto, - - - - - -	146 25		
9184,	" "	George Simpson, - - - - -	146 25		
					$1,232 15

TREASURY DEPARTMENT, *Register's Office, January* 25, 1808.

JOSEPH NOURSE, *Register.*

List of Warrants drawn according to law, during the year 1807, *on the Treasurer of the United States, on account of the payment of certain parts of the Domestic Debt.*

Warrants. Number.	Warrants. Date.	In whose favor.	Amount.
8515	January 16, 1807,	Joseph Cassin,	$234 52
8600	February 19, "	John Blake, Jr.,	11 25
8856	April 27, "	Edward Beeson,	11 87
9115	July 22, "	William Calhoun,	1,224 13
			$1,481 77

Amount drawn according to law, from the Treasury of the United States, during the year 1807, *for the payment of debts due to foreign officers.*

1807, January 22. Warrant No. 8,949, in favor of Col. de la Radier Balleau, - - - $63776

RECAPITULATION.

Interest and reimbursement of the domestic debt,	$5,833,441 32
Interest and reimbursement of the Dutch debt,	2,806 25
Interest on Louisiana stock,	509,098 74
For the payment of certain parts of the domestic debt,	1,481 77
For the payment of debts due to foreign officers,	637 76
	$6,347,465 84

TREASURY DEPARTMENT, *Register's Office, January* 25, 1808.

JOSEPH NOURSE, *Register.*

D.

Amount of remittances during the year 1807, *on account of the Dutch debt, and for the payment of interest on the Louisiana six per cent. stock.*

£57,000 sterling,	at 2½ per cent. discount,	$248,266 60
5,000	163⅓	21,777 77
3,000	165	13,200 00
5,000	166⅔	22,222 22
16,000	1 per cent. discount,	70,400 00
£86,000 sterling, equal		$375,866 59
Guilders. St. 307,195 10	at thirty-nine cents per guilder,	119,806 25
Francs. 79,999 50/100	at 5 3333/10000, equal	15,000 00
	Applied to remittances,	$510,672 84
	Paid to agents, for commissions,	1,232 15
		$511,904 99
Warrants issued in the year 1807, on account of the Dutch debt, as per statement C,		$2,806 25
Warrants issued on account of interest on the Louisiana six per cent. stock, per statement C,		509,098 74
		$511,904 99
Profit arising from remittances, viz:		
86,000 pound sterling, at par,		$382,222 22
307,195 10 guilders, at par,		122,878 20
79,999 50/100 francs, at par,		15,000 00
		$520,100 42
	Remittances cost	510,672 84
	Gain,	$9,427 58

TREASURY DEPARTMENT, *Register's Office, January* 25, 1808.

JOSEPH NOURSE, *Register.*

E.

Statement of repayments made into the Treasury during the year 1807, *on account of the Public Debt.*

Warrants. Date.	Warrants. No.	On whom drawn.	Principal repaid.	Damages, &c. recovered.	Amount of Warrant.
1807.			Dolls. cts.	Dolls. cts.	Dolls. cts.
March 31.	1042	John Hopkins, for moneys heretofore advanced for paying interest, &c. on the funded debt,	1,895 66	249 48	2,145 14
" "	1043	John Stephen, for a protested bill recovered from the estate of Beal Owings,	8,000 00	114 71	8,114 71
June 30.	1056	John Hopkins, for moneys heretofore advanced him for paying interest, &c. on the funded debt,	. .	35	35
Sept. 30.	1094	George Grundy, for a protested bill drawn by Aquila Brown, and others,	16,500 00	. .	16,500 00
" "	1095	Josiah Smith, for moneys heretofore advanced him for the purchase of stock,	18,820 00	. .	18,820 00
" "	1096	James Davidson, jun. ditto, ditto,	15,974 00	. .	15,974 00
		Dollars,	61,189 66	364 54	61,554 20

TREASURY DEPARTMENT, *Register's Office, January* 25, 1808.

JOSEPH NOURSE, *Register.*

F.

An estimate of the application made in the year 1807, *of the funds provided for the payment of the principal and interest of the Public Debt.*

I. *On account of the Principal.*			
1st. Amount of eight per cent. and exchanged six per cent. stock, purchased by the commissioners of the sinking fund, per statement L, herewith,		$1,166,707 62	
2d. Reimbursement of the six per cent. and deferred stocks, estimated at		1,464,336 24	
3d. Reimbursement of the four and a half per cent. stock		176,000 00	
4th. Reimbursement of the unfunded registered debt, including arrearages of interest,		1,481 77	
5th. Reimbursement of the debt due to foreign officers, including arrearages of interest,		637 76	
6th. Reimbursement of the foreign debt, viz:	Guilders at 40 cts.		
Last instalment of loan of 3,000,000, of January 1, 1792,	600,000		
Third instalment of loan of 3,000,000, of January 1, 1794,	600,000		
Last instalment of loan of 2,000,000, of February 1, 1784,	500,000		
Last instalment of loan of 2,950,000, of June 1, 1792,	600,000		
	2,300,000=	920,000 00	
			$3,729,163 39
II. *On account of interest and charges.*			
1st. Interest on the domestic funded debt, estimated, for 1807, at		$2,849,567 38	
2d. Interest on Louisiana stock, domesticated,		840 00	
3d. Commissions to agents for purchase of stock,		2,900 38	
4th. Difference between moneys applied to purchase of stock, and the amount of stock purchased,		17,267 35	
5th. Interest and charges on foreign debt, viz:	Guilders at 40 cts.		
At Amsterdam,	158,000		
Premiums at Amsterdam, (on loan of Feb. 1, 1784)	50,000		
Charges at Amsterdam,	2,176 10		
	210,176 10=	$84,070 60	
Interest and charges on Louisiana stock, in London and Amsterdam,	677,530 80		
		761,601 40	
Commissions to agents in America, for purchasing bills,		1,232 15	
			3,633,408 66
			$7,362,572 05

G.

An estimate of the funds provided, before the 1st January, 1808, for the payment of the principal and interest of the public debt, falling due after that day.

1. On account of the foreign debt.			
Cash in the hands of commissioners and agents in Europe, December 31, 1804, per preceding statement B,			$1,563,086 04
Remittances, outstanding on 31st December, 1806, per same statement,			312,000 00
The remittances made during the year 1807, per preceding statement D, are as follows, viz:			
To Amsterdam, guilders, 307,195 10, at 40 cents,	$122,878 20		
francs, 79,999 50, at $5\frac{3333}{10000}$ per dollar,	15,000 00		
		137,878 20	
To London, £86,000 at 4*s.* 6*d.*		382,222 22	
			520,100 42
Total to be accounted for,			$2,395,186 46
The amount applied during the year 1807, per preceding estimate F, is calculated to have been, for principal,		920,000 00	
For interest and charges,		761,601 40	
			1,681,601 40
The balance in the hands of commissioners and agents in Europe, or in the remittances outstanding, may, therefore, be estimated, on 31st December, 1807, to be			$713,585 06
The amount of protested bills outstanding on the same day was as follows, viz:			
Purchased before and in 1802, A. Brown's bill, *G.* 60,000 $24,000 In suit.			
Brown & Hackman's do. 60,000 24,000			
	48,000		
Of which there had been received, in part, previous to 1807, 18,143			
And in the year 1807, 16,500			
	34,643		
Remains outstanding,			13,357 00
			726,942 06
2. On account of the domestic debt.			
Cash in the hands of agents, for the purchase of stock on the 31st Dec. 1807, per statement L, herewith,		110,804 92	
From which deduct unclaimed dividends demandable at the treasury, and not yet advanced to the bank for payment to the creditors, estimated at		18,257 17	
			92,547 75
			$819,489 81

RECAPITULATION.

The balance remaining unexpended Dec. 31, 1806, per preceding statement B, was	$1,886,358 10
Amount advanced from the treasury, in the year 1807, per preceding statement C,	6,347,465 84
Profit in foreign exchange, in the year 1807, per preceding statement D,	9,427 58
	$8,243,251 52
The amount estimated to have been applied to the public debt, in 1807, per preceding estimate F, is	$7,362,572 05
Repayments into the treasury, in 1807, on account of the principal of advances for the domestic debt and of foreign bills of exchange protested, per preceding statement E,	61,189 66
Provision in advance, applicable to the payments of the year 1808, per preceding estimate G,	819,489 81
	$8,243,251 52

H.

A General Statement of the several Stocks transferred to the United States, to 31st December, 1807, the interest on which, by the acts of the 8th May, 1792, and 3d March, 1795, is appropriated for the redemption of the public debt.

	Old six per cent. stock.	Three per cent. stock.	Deferred 6 per cent. stock.	Five per cent. stock.	5½ per cent. stock.	4½ per ct. stock.	Four per cent. stock.	Navy 6 per ct. stock.	8 per cent. stock.	Exchanged 6 per ct. stock.	Amount of the several species of stock.
Reimbursement of the foreign debt, to the 31st Dec'ber, 1806,	- -	- -	- -	$7,480,000	- -	$820,000	$2,500,000	- -	- -	- -	$10,800,000 00
of the Navy 6 per cent. stock,	- -	- -	- -	- -	- -	-	- -	$711,700	- -	- -	711,700 00
of the five and one half per cent. stock,	- -	- -	- -	- -	$1,751,742 53	-	- -	- -	- -	- -	1,751,742 53
of the four and one half per cent. stock,	- -	- -	- -	- -	- -	176,000	- -	- -	- -	- -	176,000 00
Purchased with moneys received on account of surplus duties, to the end of 1790,	$439,016 12	$401,072 90	$631,786 86	- -	- -	-	- -	- -	- -	- -	†1,471,875 88
Purchased on account of the loan of $2,000,000, of 12th August, 1790,	353,604 95	31,731 94	137,588 66	- -	- -	-	- -	- -	- -	- -	522,925 55
Purchased out of the interest fund, or applied therefrom,	140,588 08	79,055 79	118,625 59	- -	95,757 47	-	- -	- -	- -	- -	434,026 93
Purchased from moneys arising from imports and tonnage,	- -	- -	- -	- -	- -	-	- -	- -	$784,600	$267,210 27	1,051,810 27
In payment for lands sold under certain acts of Congress, and receivable therein,	65,208 49	85,836 01	20,918 75	- -	1,400 00	-	- -	- -	122,900	700 00	296,963 25
In payment for lands on Lake Erie, sold to the State of Pennsylvania,	60,449 44	60,718 25	30,224 72	- -	- -	-	- -	- -	- -	- -	151,392 41
In payment of certain balances which originated prior to the present constitution,	7,220 63	7,187 64	16,936 17	- -	- -	-	- -	- -	- -	- -	31,344 44
In the repayment of commutation by certain military officers placed on the pension list,	14,934 22	10,472 40	7,467 09	- -	- -	-	- -	- -	- -	- -	32,873 71
In discharge of debts due to foreign officers,	186,988 23	22,438 58	- -	- -	- -	-	- -	- -	- -	- -	209,426 81
In discharge of the registered debt, per act of 12th June, 1798,	86,566 54	- -	- -	- -	- -	-	- -	- -	- -	- -	86,566 54
In discharge of the loan office and final settlement certificates, per the same act,	55,888 98	- -	27,581 84	- -	- -	-	- -	- -	- -	- -	83,470 82
Stock arising from specie paid for services and supplies, prior to the 4th March, 1789,	515,460 94	- -	- -	- -	- -	-	- -	- -	- -	- -	515,460 94
Unapplied of $660,000 six per cent. stock, remitted on account of the Dutch debt in 1795,	20,000 00	- -	- -	- -	- -	-	- -	- -	- -	- -	20,000 00
Total amount transferred to the commissioners of the sinking fund to the 31st December, 1807,	1,945,926 62	698,513 51	991,129 68	7,480,000	1,848,900 00	996,000	2,500,000	711,700	907,500	267,910 27	*18,347,580 08

* Amount transferred, to 31st December, 1806, as per document marked H, in the preceding annual statement, nominal amount, - - - - - - - $13,426,635 57

Transferred to their credit in 1807:

Foreign debt,	1,128,000 00	
In payment for lands, nominal amount, ditto,	5,934 24	
Of 8 per cent. stock purchased,	784,600 00	
Exchanged 6 per cent. stock,	267,210 27	
Navy 6 per cent.	711,700 00	
Navy 5½ per cent.	1,847,500 00	
Navy 4½ per cent.	176,000 00	4,920,944 51
As above,		$18,347,580 08

† In the preceding annual statement, the purchases stated at foot, amounting to $25,409 18, were exhibited as having been paid from the surplus duties to the end of the year 1790, and is corrected in this statement, as the payment was made out of the interest fund.

TREASURY DEPARTMENT, *Register's Office, January* 30, 1808.

JOSEPH NOURSE, *Register.*

I.

Statement of moneys arising from Interest on Stock transferred to the United States, being the amount drawn by the Agent to the Trustees for the redemption of the Public Debt, during the year 1807, *pursuant to the Act of May* 8, 1792, *agreeably to the statements made at the Treasury.*

March	28,	1807,	Warrant No.	8693,	per treasury	statement No.	19,279	- -	$167,097 93
June	26,	"	do.	8958,	do.	do.	19,556	- -	168,879 93
September	28,	"	do.	9251,	do.	do.	20,093	- -	175,210 08
December	26,	"	do.	9563,	do.	do.	20,093	- -	447,104 10
									$958,292 04

TREASURY DEPARTMENT, *Register's Office, January 25th,* 1808.

JOSEPH NOURSE, *Register.*

K.

Statement of moneys drawn by the Agent to the Trustees for the redemption of the Public Debt, in the year 1807, *being an account of moneys received into the Treasury from sales of Public Lands, pursuant to the Act of 3d March,* 1795, *agreeably to settlements made at the Treasury.*

December 15, 1807, Warrant No. 9538, per treasury statement No. 20,093 - - $654,319 39

TREASURY DEPARTMENT, *Register's Office, January 25th,* 1808.

JOSEPH NOURSE, *Register.*

L.

Purchases made by the Agents of the President of the Senate, the Chief Justice, the Secretary of State, the Secretary of the Treasury, and the Attorney General, appointed by Act of Congress of the 12th August, 1790, *entitled "An act making provision for the reduction of the Public Debt."*

Date of purchase.	Description of stock.	By whom purchased.	Of whom purchased.	Rate.	Amount.	Total amount.
1807, May 4,	8 per ct.	George Simpson, Cash'r. of the Bank of the U. States.	McEuen, Hale & Davidson, -	102	$10,500	
5,	do	do	G. Taylor, Jr., - -	"	3,000	
6,	do	do	Robt. Clay, - - -	"	300	
6,	do	do	W. M. Biddle & Co., -	"	600	
11,	do	do	McEuen, Hale & Davidson, -	103	2,300	
12,	do	do	T. Fitzsimons, president, -	103¼	12,200	
13,	do	do	McEuen, Hale & Davidson, -	"	300	
13,	do	do	Esther Philips, - - -	"	4,000	
14,	do	do	McEuen, Hale & Davidson, -	"	9,400	
15,	do	do	G. Marelles, - - -	"	600	
15,	do	do	G. B. D. Keim, - -	"	600	
16,	do	do	Jasper Moylan, - -	"	1,000	
16,	do	do	Josiah Lockhart. - -	"	22,000	
16,	do	do	Paul Siemen, - - -	"	5,000	
16,	do	do	Robert Heysham, - -	"	1,000	
16,	do	do	Henry Drinker, - -	"	2,000	
18,	do	do	Richard Sweetman, - -	"	3,400	
19,	do	do	Joseph Martin, - -	"	200	
21,	do	do	Robt. Leaming, - -	"	2,000	
23,	do	do	Samuel Bell, - - -	"	1,400	
June 6,	do	do	Ditto, - - - -	"	1,400	
July 1,	do	do	Joseph Brown, - - -	102¾	10,200	
1,	do	do	Jona. Smith, att'y D. Ludlow & Co., - - -	"	11,500	
1,	do	do	Thos. Biddle, att'y R. Gilmore & Son, - - -	"	9,900	
1,	do	do	John Hunn, - - -	"	11,700	
3,	do	do	Esther Phillips, - -	"	10,000	
3,	do	do	F. Gebhard, - - -	"	600	
3,	do	do	John Morrison, - -	"	5,000	
3,	do	do	Joseph Hutchins, - -	"	2,500	
3,	do	do	S. Girard, - - -	"	30,000	
3,	do	do	Thos. Biddle, att'y to A. Hart,	"	600	
3,	do	do	A. F. Weibert, - -	"	1,500	
3,	do	do	D. Parish, - - -	"	18,000	
6,	do	do	George Hyde, - - -	"	5,000	
7,	do	do	Anna J. Maybin, - -	"	3,000	
7,	do	do	Susan Perkins, - -	"	1,000	
9,	do	do	McEuen, Hale & Davidson, -	"	4,700	
10,	do	do	Phineas Bond, - -	"	3,000	
10,	do	do	Paul Siemen, - - -	"	10,000	
10,	do	do	Ed. Mott, - - -	"	1,100	
10,	do	do	John Brown, - - -	"	22,400	
11,	do	do	Isaac Snowden, Jr., - -	"	1,900	
13,	do	do	David Caldwell, - -	"	1,600	
13,	do	do	John Brice, - - -	"	800	
20,	do	do	John Cook, - - -	"	6,900	
20,	do	do	John Palmer, L. - -	"	700	
21,	do	do	James Ryan, - - -	"	5,000	

L—Continued.

Date of purchase.	Description of stock.	By whom purchased.	Of whom purchased.	Rate.	Amount.	Total amount.
1807, July 22,	8 per ct.	George Simpson,	The Ex'rs. of M. McO'Brien,	102¾	$5,000	
22,	do	do	Samuel M'Lane,	"	3,000	
25,	do	do	Mary Nichols,	"	9,000	
28,	do	do	Jona. Jones,	"	4,500	
30,	do	do	Mary Fisher,	"	500	
30,	do	do	John Smith, E.,	"	1,000	
30,	do	do	McEuen, Hale & Davidson,	"	2,000	
31,	do	do	Clement Biddle and others, interest	"	4,000	
July 7,	do	do	John Maybin,	"	700	
31,	Exchang'd 6 per ct.	do	Thomas Biddle,	97¼	2,200 77	
31,	do	do	Geo. Taylor, Jr.,	98	7,846 61	
Aug. 3,	do	do	William Tilghman,	"	11,845 56	
3,	do	do	Adam Kuhn,	"	10,526 13	
3,	do	do	Jasper Moylan,	"	4,368 34	
5,	do	do	Thomas Wright, Jr.,	"	3,574 42	
4,	do	do	Insurance Co. North America,	"	59,638 11	
1,	8 per ct.	do	William P. Chandler,	102¾	1,000	
3,	do	do	Elisha Boudinot,	"	1,000	
3,	do	do	John Young,	"	1,000	
10,	do	do	William Turnbull, Adm'r.,	"	900	
11,	do	do	Paul Siemen,	"	3,100	
13,	do	do	Peter Bauduy,	"	1,000	
Oct. 2,	do	do	William Rogers,	102¼	1,500	
2,	do	do	Lydia and Sarah Parker,	"	700	
5,	do	do	Robert Molyneux,	"	1,100	
7,	do	do	John Markoe,	"	1,100	
8,	do	do	Isaac Lloyd,	"	700	
"	do	do	Arabella Green,	"	100	
"	do	do	Rebecca Learning,	"	400	
15,	do	do	John Elliott, C.	"	2,000	
20,	do	do	Samuel Jones,	"	1,100	
"	do	do	McEuen, Hale, & Davidson,	"	2,400	
21,	do	do	Samuel N. Lewis,	"	1,400	
22,	do	do	Ann Tanner,	"	200	
23,	do	do	J. F. Treeouf,	"	300	
24,	do	do	Outerbridge Horsey,	"	2,000	
31,	do	do	John Morrison,	"	1,000	
Nov. 11,	do	do	McEuen, Hale, & Davidson,	"	10,000	
13,	do	do	Richard Waln,	"	1,400	
14,	do	do	George Russell,	"	1,600	
"	do	do	Eliza Lawersyler,	"	2,500	
30,	do	do	Samuel N. Lewis,	"	1,800	
10,	do	do	P. Bauduy,	"	1,000	
						$434,299 94
May 6,	do	J. Burrall, Cash'r of the Office of D't & D't. N. Y.	Alexander Purvis,	103¼	5,000	
"	do	do	Nathaniel Prime,	"	9,200	
"	do	do	Rufus King,	"	10,000	
7,	do	do	Lewis & Lawrence,	"	1,800	
"	do	do	Staats M. Dyckman,	"	16,000	
"	do	do	R. F. Muller,	"	2,800	
8,	do	do	William Rogers,	"	11,600	
9,	do	do	T. Jones, Ex'r D. Lawrence,	"	500	
12,	do	do	George Nelson,	"	500	
"	do	do	Lewis Pintard,	"	500	
14,	do	do	Robert Lenox,	"	6,400	
"	do	do	E. & G. Van Courtlandt,	"	900	
18,	do	do	Mary Laidue,	"	800	
19,	do	do	James R. Smith,	"	500	
20,	do	do	David Talcott,	"	1,100	
June 2,	do	do	Ann Walker, Adm'r,	"	100	
July 1,	do	do	J. G. Leake,	102¾	13,300	
2,	do	do	George Nelson,	"	1,000	
"	do	do	Wynant Vanzandt,	"	900	
3,	do	do	Rufus King,	"	8,000	
"	do	do	John Davenport,	"	1,000	
6,	do	do	L. S. Danberry,	"	1,400	
8,	do	do	John Rutherford,	"	3,500	
11,	do	do	Mathew Clarkson,	"	10,300	
14,	do	do	Edward Goold,	"	700	
"	do	do	M. H. Salstonstall,	"	1,000	
16,	do	do	Ann Brown,	"	7,000	
27,	do	do	M. Edwards,	"	2,800	
31,	do	do	Mary Keer,	"	2,600	
Aug. 5,	do	do	Jacob Reed,	"	1,000	
"	do	do	Edward Goold,	"	1,000	
6,	do	do	Rachel Vandelbeck,	"	700	
14,	do	do	Evan Johns,	"	5,600	
17,	do	do	Philip Jacobs,	"	2,000	
July 31,	Exchanged 6 per cent.	do	Nathaniel Prime,	99	19,462 89	

L.—Continued.

Date of purchase.	Description of stock.	By whom purchased.	Of whom purchased.	Rate.	Amount.	Total amount.
1807, Aug. 18,	Ex'd 6 p.ct.	J. Burrall, -	Lewis & Lawrence, - -	99	$17,372 71	
"	do	do	John Watts, - - -	"	8,620 12	
24,	do	do	Jacob Le Roy & Son, -	"	4,977 66	
"	do	do	John Davenport, - -	"	1,283 67	
"	do	do	Jacob Reed, - - -	"	3,351 72	
"	do	do	Leonard Bleeker, - ..	"	638 24	
"	do	do	Nathaniel Prime, - -	"	4,290 72	
"	do	do	Ditto, - - -	"	733 57	
"	do	do	Hugh Williamson, - -	"	2,823 57	
31,	do	do	Stephen Reed, - -	"	535 53	
Sept. 10,	do	do	Nathaniel Prime, - -	"	2,513 20	
Oct. 2,	do	do	James Jay, - - -	"	1,257 13	
24,	do	do	Miles Smith, - - -	"	30,000 00	
Nov. 4,	do	do	Nathaniel Prime, - -	"	1,540 22	
16,	do	do	Peter R. Livingston, -	"	599 05	
Aug. 24,	8 per ct.	do	William Cowley, - -	102¾	3,300 00	
Sept. 1,	do	do	Alexander Ewing, - -	"	1,000 00	
Oct. 1,	do	do	George Nelson, - -	102¼	1,800 00	
6,	do	do	D. C. Verplanck, - -	"	2,300 00	
16,	do	do	James Arden, - -	"	10,000 00	
23,	do	do	Nathaniel Prime, - -	"	3,300 00	
24,	do	do	Peter Taylor, - -	"	2,500 00	
28,	do	ko	William Bailie, - -	"	2,200 00	
29,	do	do	Leonard Bleeker, - -	"	2,500 00	
Nov. 6,	do	do	J. Inskeep and J. Robertson,	"	2,000 00	
"	do	do	C. Williamson, - -	"	1,400 00	
11,	do	do	Nich. Fish and others, -	"	5,100 00	
16,	do	do	Thomas C. Piersall, -	"	9,100 00	
May 11,	do	Peter Roe Dalton,	William Phillips, - -	103¼	6,000 00	
11,	do	Cashier of Office	John Jeffries, - - -	do	2,800 00	
11,	do	Discount and De-	Allen Crocker, - -	do	800 00	
16,	do	posite, Boston.	William Pratt, - -	do	1,000 00	
19,	do	do	Richard Sullivan, - -	do	2,500 00	
20,	do	do	Daniel Stocker, - -	do	1,000 00	
20,	do	do	Richard Derby. - -	do	11,500 00	
18,	do	do	Obadiah Brown, - -	do	700 00	
26,	do	do	Jacob Sheafe. - - -	do	900 00	
July 1,	do	do	Gardiner Greene, - -	102¾	19,000 00	
1,	do	do	Jonathan Chapman, - -	do	1,400 00	
1,	do	do	Thomas Saunders, - -	do	7,300 00	
1,	do	do	David Sears, - - -	do	3,700 00	
2,	do	do	Gardiner Greene, - -	do	4,000 00	
2,	do	do	Nathan Reed, - - -	do	2,000 00	
2,	do	do	John Welles, - - -	do	2,100 00	
3,	do	do	William Phillips, - -	do	14,500 00	
3,	do	do	Andrew Sigourney, - -	do	1,400 00	
6,	do	do	William Phillips, - -	do	4,000 00	
6,	do	do	Andrew Sigourney, - -	do	1,400 00	
6,	do	do	Gardiner Greene, - -	do	10,000 00	
6,	do	do	Samuel Cobb, - - -	do	2,400 00	
6,	do	do	John Welles, - - -	do	700 00	
6,	do	do	Bethiah Cobb, - - -	do	2,400 00	
7,	do	do	Allen Crocker, - - -	do	1,700 00	
7,	do	do	George Burroughs, - -	do	1,000 00	
8,	do	do	Thomas Dickerson, jr. -	do	5,700 00	
11,	do	do	Andrew Brimmer, - -	do	2,000 00	
15,	do	do	Thomas L. Winthrop, -	do	1,400 00	
15,	do	do	Estate of Han. Rowe, per Ex'r.	do	14,000 00	
15,	do	do	Charles Robins, - -	do	6,000 00	
17,	do	do	Boston Marine Insurance Co.,	do	95,200 00	
17,	do	do	William Phillips, - -	do	30,000 00	
18,	do	do	Robert Treat Paine, - -	do	1,400 00	
18,	do	do	Thomas Lee, - - -	do	1,400 00	
22,	do	do	Francis Barnard, - -	do	6,400 00	
23,	do	do	Joseph Coolige, jr. - -	do	1,400 00	
23,	do	do	Union Insurance Company, -	do	8,300 00	
24,	do	do	John Cabot, - - -	do	2,900 00	
24,	do	do	Richard Sullivan, - -	do	4,000 00	
24,	do	do	Charles Coolidge, - -	do	1,400 00	
24,	do	do	Arnold Welles, - - -	do	1,600 00	
25,	do	do	Jacob Tidd, - - -	do	2,200 00	
25,	do	do	Joseph Coolidge, - -	do	3,300 00	
27,	do	do	Tristram Barnard, - -	do	300 00	
28,	do	do	S. Clap, adm'r. of M. Thevins,	do	100 00	
28,	do	do	Francis Mackey, - -	do	800 00	
Aug. 3,	do	do	Edward Southwick, - -	do	3,000 00	
13,	do	do	Ezekiel H. Derby, - -	do	1,000 00	
July 30,	Ex. 6 pr.ct.	do	Mary Boardman, - -	96	8,429 23	
Aug. 5,	do	do	James Morss, - - -	96½	5,467 75	
6,	do	do	John Parker, - - -	do	5,990 48	
6,	do	do	Boston Marine Insurance Co.,	do	80,120 22	
Sept. 11,	8 per cent.	do	John Jackson, - - -	102½	400 00	
Oct. 1,	do	do	Russell Sturgis, - -	101¾	5,000 00	
7,	do	do	Sarah Apthorp, - -	do	1,000 00	

L—Continued.

Date of purchase.	Description of stock.	By whom purchased.	Of whom purchased.	Rate.	Amount.	Total amount.
1807, Oct. 12,	8 per cent.	Peter Roe Dalton,	John Philips, jr. - -	101¾	$4,000 00	
17,	do	do	Ebenezer L. Boyd, - -	do	9,300 00	
19,	do	do	J. P. Thurston, administrator of E. Phillips, deceased, -	do	300 00	
23,	do	do	Peter C. Brooks, - -	102	16,200 00	
26,	do	do	Samuel Clap, guardian of S. Thager, - - -	do	400 00	
29,	do	do	James Gardner, administrator of S. Boardman, - -	do	1,000 00	
Nov. 11,	do	do	Nathan Read, - - -	do	1,000 00	
16,	do	do	George Storer, - - -	do	900 00	
23,	do	do	Matthew Withington, - -	do	100 00	
30,	do	do	Allen Halett, - - -	do	300 00	
						439,907 68
July 1,		Josiah Smith, Cashier Office Discount and Deposite, Charleston.	John Brownlee, - -	102¾	-	6,000 00
May 23,	do	James Davidson, Cashier Office Discount and Deposite, Washington.	John Steele, - - -	103¼	1,800 00	
July 9,	do	do	Nathaniel Pendleton, - -	102¾	1,400 00	
11,	do	do	Daniel Clark, - - -	do	700 00	
Aug. 5,	do	do	Samuel De Butts, - -	do	4,600 00	
						8,500 00
					Dollars,	1,166,707 62

The stock purchased as above, consisted of—		
Eight per cent. - - - - - - - - -	$866,700 00 cost	$890,520 75
Exchanged six per cent. - - - - - - - -	300,007 62 "	293,454 22
	$1,166,707 62	$1,183,974 97
		1,166,707 62
Difference between the amount of stock purchased and moneys applied to the purchase,		$17,267 35
	8 per cent.	*Exchanged.*
Whereof was credited on the books of the treasury, 31st December, 1807,	$784,600 00	$267,210 27
Remained to be credited, - - - - - - - -	82,100 00	32,797 35
	$866,700 00	$300,007 62

	G. Simpson.	Jona. Burrall.	P. R. Dalton.	Josiah Smith.	Jas. Davidson.	Total.
Amount advanced the agents, - -	$500,000 00	$282,736 27	$500,000 00	$25,000 00	$24,738 00	1,332,474 27
Expended in the purchase of stock, -	441,543 44	282,022 52	445,501 26	6,165 00	8,742 75	1,183,974 97
Commissions to the agents, - - -	1,080 72	692 50	1,090 91	15 00	21 25	2,900 38
Repayments into the treasury, - -	-	-	-	18,820 00	15,974 00	34,794 00
Balance in the hands of agents, - -	57,375 84	21 25	53,407 83	-	-	110,804 92
Dollars,	500,000 00	282,736 27	500,000 00	25,000 00	24,738 00	1,332,474 27

TREASURY DEPARTMENT, *Register's Office, 25th January,* 1808.

JOSEPH NOURSE, *Register.*

M.

At a meeting of the Commissioners of the Sinking Fund, on the 23d day of March, 1807.

Present: JAMES MADISON, *Secretary of State,*
ALBERT GALLATIN, *Secretary of the Treasury,*
CÆSAR A. RODNEY, *Attorney General.*

The Secretary of the Treasury laid before the Board a report, dated the 21st of March, 1807, which was read, and is as follows:

"That the payments to be made during the year 1807, on account of the public debt, are estimated as followeth, viz:

Annual interest and reimbursement of 8 per cent. on 41,800,000 dollars nominal amount of the six per cent. and deferred stocks, - - - - - - - -	$3,344,000
Interest on 19,020,000 dollars, 3 per cent. stock, - - - - - -	50,600
do. on 6,360,000 dollars 8 per cent. do. - - - - - -	508,800
do. on 80,000 dollars, 1796 6 per cent. do. - - - - -	4,800
do. nine months, on 176,000 dollars, 4½ per cent. do. - - - -	6,000
do. on 6,250,000 dollars, Louisiana stock, in London, including commission, -	376,800
	$4,811,000
Remittances wanted to complete the payments in Holland, to the 1st January, 1808, inclusive, -	39,000
	$4,850,000
Leaving a sum of - - - - - - - - -	3,150,000
To be applied in order to complete the annual appropriation of - - - -	$8,000,000

And that the said sum of 3,150,000 dollars, may be applied—

1st. To the reimbursement of the four and a half per cent. stock, amounting to 176,000 dollars, and which is the only species of debt redeemable at the pleasure of the United States, not yet reimbursed.

2d. To the purchase, at the rates fixed by law, of the eight per cent. stock.

3d. To the purchase of the new six per cent. stock, which may be created by the subscriptions of the old six per cent. deferred, and three per cent. stocks, in conformity with the act, entitled "An act supplementary to the act, entitled "An act making provision for the redemption of the whole of the public debt of the United States," passed February 11, 1807."

Whereupon, it was *Resolved*,

1st. That the Secretary of the Treasury forthwith give public notice of the reimbursement of the four and a half per cent. stock, for the first day of October next, and of the eight per cent. stock, for the first day of January, 1809.

2d. That the sum, which, after making the current payments for the years 1807 and 1808, and after reimbursing the four and a half per cent. stock, as aforesaid, shall remain to complete the annual appropriation of eight millions for those two years, be applied, the President of the United States assenting thereto, to the purchase of the eight per cent. stock, and of the six per cent. stock, which may be created by subscriptions made under the provisions of the act mentioned in the preceding report, not exceeding for either the rates fixed by law.

3d. That such of the cashiers of the Bank of the United States, and of its offices of discount and deposite, as the Secretary of the Treasury shall designate for that purpose, be the agents, under the superintendence of the said Secretary, for making the said purchases; that the said purchases be made at private sale; but that the names of the agents, and the prices given for the stock, or stocks, be published.

4th. That John H. Purviance be appointed agent in London, and John B. Rittenhouse be appointed agent in Amsterdam, to perform the duties prescribed by the acts above mentioned.

JAMES MADISON, *Secretary of State.*
ALBERT GALLATIN, *Secretary of the Treasury.*
C. A. RODNEY, *Attorney General.*

Attest, EDWARD JONES, *Secretary to the Commissioners of the Sinking Fund.*

10th CONGRESS.] No. 280. [1st SESSION.

REMISSION OF DUTIES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, MARCH 9, 1808.

Mr. NEWTON, from the Committee on Commerce and Manufactures, to whom was referred the petition of Samuel Miller, of Wiscasset, in the District of Maine, in the State of Massachusetts, in behalf of himself and others, made the following report:

The petitioners state that they imported from Liverpool, in the ship Golden Rule, 9,464¼ bushels of salt. They also state, that the ship arrived at quarantine ground, near the harbor of Boston, on the 29th day of June, 1807; on the 2d of July following, she entered the harbor of Boston, and on the next day entry was made of her cargo at the custom house. The petitioners complain, that the collector compelled them to bond the duties on the salt, at twenty cents per bushel, when the law, at the time the entry was made, authorized the exaction of not more than twelve cents per bushel. The petitioners pray that Congress will interpose their powers, and direct a remission of eight cents per bushel, which has been illegally demanded by the collector.

The committee are of opinion that the case which the petitioner presents comes properly under the cognizance of the judiciary. The bonds given to secure the duties on the salt are not, as yet, due. The petitioners have it in their power to raise a question for legal decision, by making a tender of the sum which they think is legally due, and by withholding the payment of that which appears to them to be illegally demanded. The committee are therefore of opinion that the case of the petitioners is not entitled to the interposition of the extraordinary powers of Congress.

The committee recommend the adoption of the following resolution:

Resolved, That the petitioners have leave to withdraw their petition.

10th CONGRESS.] No. 281. [1st SESSION.

CONFLICTING CLAIMS UNDER THE CONVENTION WITH FRANCE, OF THE 30TH APRIL, 1803.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, APRIL 5, 1808.

TREASURY DEPARTMENT, *March 6th*, 1808.

SIR:

I had the honor to receive your letter of the 4th instant, respecting the bills drawn in favor of Denton, Hall, and Nathan brothers.

I think that it would be very difficult for Congress to investigate the claims of the several parties; nor does it seem proper to give the authority to the accounting officers. It is their province to settle accounts between the United States and individuals, but not to decide on the conflicting claims of individuals, in cases where the United States have no immediate concern. I coincide, therefore, fully, in your opinion, of placing the money in such a manner that the claims may be decided by a court of justice; and I presume that nothing more is necessary than to direct the treasury to pay the amount to the Bank of the United States, to be subject there to the decision of the district or circuit court of the United States for that district where Mr. Hall (the only person named in the bills who resides in America) now resides.

If that mode be adopted, it would be desirable that it should be extended to the bills in the name of Joseph Sands, also deposited in the treasury, and mentioned in Mr. Mollien's letter. This case is at least as complex as

that of Denton, Hall, and Nathan, and there are no others of that description. I enclose the copy of a letter from Denton to Mr. Hall, communicated this day to me, and from which it would appear that Denton revokes Mr. Wellman's power, and appoints Mr. Hall, his attorney.

I am, with great respect, sir, your obedient servant,

ALBERT GALLATIN.

Hon. DAVID HOLMES, *Chairman of the Committee of Claims.*

TREASURY DEPARTMENT, *February 18th*, 1808.

The Secretary of the Treasury, to whom was referred the petition of Timothy Wellman, Jr. respectfully reports—

That, previous to the year 1800, Christopher Denton, Edward Hall, and Nathan brothers, had furnished supplies to the colonial Government of St. Domingo, and had received as an acknowledgment of the debt, thereby contracted, certain documents, called *ordonnances*, which, though not punctually paid, were proper evidences in support of one of those claims against the French Government, the payment of which was assumed by the United States, under the "Louisiana convention."

That, although it does not appear that the abovementioned persons were co-partners in trade, yet, each party did not receive ordonnances in his own name for his share of the supplies; but those papers were issued promiscuously, sometimes in the name of one of the parties, and sometimes in the joint names of two or more of them.

That the said Denton, Hall, and Nathan brothers, appear to have afterwards divided the said ordonnances amongst themselves, according to their respective proportion of supplies, but still without regard to the names inserted in the body of the ordonnances; nor did they at the time make any reciprocal assignments so as to enable each to receive his share in his own name.

That what ordonnances fell to the share of Nathan brothers, is not known, their claim not having been liquidated under the Louisiana convention, owing, as it is said, to a failure on their part, in presenting the claim, within the limited time, to the proper officer at Paris.

That the ordonnances which fell to Edward Hall's share, being partly in his own, and partly in Denton's name, the claim, though presented by the said Hall's sole agent, was liquidated by the French Government, in the joint name of Hall and Denton, and bills, amounting to 138,478 93-100 francs, were accordingly drawn, under the Louisiana convention, by the minister of the United States at Paris, on the treasury of the United States, in favor of Hall and Denton; the payment of which bills was necessarily suspended at the treasury, untill Mr. Hall had procured from Denton, an authority to receive payment, copy of which, A, is hereto annexed; which being produced, the bills were, in October last, paid to the said Hall.

And that the ordonnances which fell to Denton's share, being partly in his own, partly in Denton's, and partly in Nathan brothers' name; the claim, though presented by the agent of Timothy Wellman, Jr. attorney in fact for Denton, was liquidated by the French Government in the joint name of Denton, Hall, and Nathan brothers; and bills in their joint name, and amounting to 150,117 francs and 4 centimes, were accordingly drawn by the minister of the United States at Paris, on the treasury of the United States; and, by agreement between him and the minister of the French public treasury, transmitted to the treasury of the United States, in order that the rights of the parties interested might be there ascertained before payment. A copy of the bills, of Mr. Armstrong's letter of advice, and of Mr. Mollien's (the minister of the French public treasury) letter and observations, marked B, is hereunto annexed.

Timothy Wellman, Jr. claims payment of those bills, (which are still deposited in the treasury) by virtue of a power of attorney from Christopher Denton, copy of which, marked C, is annexed, and which is considered at the treasury sufficient to authorize him to receive payment, provided that the bills can be considered as Denton's sole property.

Edward Hall, by an affidavit dated 3d July, 1805, copy of which, marked D, is annexed, has stated that the ordonnances then in the hands of said Denton, or of said Wellman, or of his agent in Paris, were the sole property of the said Denton, although made payable to Nathan brothers, or to Denton and Hall, and that neither the Nathans, nor he the said Hall, has any right, title, or interest, therein. That affidavit is considered at the treasury as sufficient and conclusive authority to pay to Denton, or to his attorney, Wellman, the above stated bills, so far as relates to any claim on the part of Hall, and notwithstanding the insertion of his name in the body of the bills. Mr. Hall has, however, by letters dated in November, 1806, and April, 1807, copy of which, marked E, is annexed, requested that the bills should not be paid without his approbation. But this application being founded on an alleged debt from Denton to him, cannot affect the property of Denton in these bills, as acknowledged by himself; and those which were Hall's property, having, as above stated, been actually paid to him, though drawn in his and Denton's name, there would be no hesitation in paying immediately to Mr. Wellman, as attorney of Denton, the bills now in the treasury, had they been drawn in the name of Denton and Hall alone.

But the difficulty which has prevented the payment, is the insertion of the name of Nathan brothers in the body of the bills: for, although it is believed, from all the circumstances of the case, that they are truly the exclusive property of Denton, yet the only legal evidence that Nathan brothers have no claim or interest in them, being the abovementioned affidavit of Edward Hall, this, although sufficient against himself, has not been considered, either by the French Government, or at the treasury of the United States, as conclusive evidence against Nathan brothers. And the Secretary of the Treasury being directed by the act of the 10th November, 1803, to pay the amount of the claims, the payment of which have been assumed by the Louisiana convention, on the orders of the minister of the United States at Paris, he has not thought himself authorized to deviate from the tenor of such orders (or bills) by paying their amount without an endorsement, authority, or release, from the persons in whose favor they were drawn; and although Nathan brothers have never claimed payment of these bills, yet no permission or release has been obtained from them.

As it was expressly provided, by the Louisiana convention, that the said claims should be paid by the United States, on the orders drawn by their minister at Paris, and that, in each litigated claim, the French Government should decide definitively; and as the name of Nathan brothers was inserted in the said orders or bills, in conformity with the liquidation made by the French Government, the authority of Congress to interfere in favor of the petitioner, so as to authorize payment without the endorsement or release of the said Nathan brothers, is derived from the transmission of the bills to the treasury assented to by the French Government, and with the intention, as expressed in Mr. Mollien's letter, that the rights of the persons interested should there be ascertained.

It only remains for the Legislature to decide, whether the facts admitted in Mr. Mollien's observations, and those stated in Edward Hall's affidavit, be sufficient to direct that payment should be made in whole or in part to Denton's attorney, notwithstanding the insertion of Nathan brothers' name in the bills. But it is respectfully suggested that, if that course shall be adopted, it will be proper to require the petitioner to give a bond of indemnity, with sureties, for the whole of what he may receive: for there are no means of ascertaining the portion of the bills which may be claimed by Nathan brothers, if such claim should ever hereafter be set up by them.

All which is respectfully submitted.

ALBERT GALLATIN.

The Hon. the SPEAKER *of the House of Representatives.*

COPY OF BILLS.

No. 1017. Exchange for 37,500 francs.

PARIS, 2*d January*, 1807.

Pay, on demand, this my first of exchange, (second and third of the same tennor and date unpaid) to the order of Nathan frères, Denton, and Hall, (in pursuance of a liquidation by the Government of France, in this case provided, by the convention between the United States and France, of the 30th April, 1803, the 10th of Floreal, year 11) thirty-seven thousand five hundred francs. Per advice from the undersigned minister plenipotentiary of the United States.

JOHN ARMSTRONG.

To the Treasurer of the United States, Washington.

No. 1018. Same tenor and date, except payable at *thirty days*.
No. 1019. Same tenor and date, except payable at *sixty days*.
No. 1020. Same tenor and date, except payable at *ninety days*, and is for thirty-seven thousand six hundred and seventeen francs four centimes.

PARIS, 2*d January*, 1807.

SIR:

I have this day drawn on you, in favor of Nathan frères, Denton, and Hall, (in pursuance of a liquidation by the Government of France, in this case provided by the convention between the United States and France, of the 30th of April, 1803, the 10th of Floreal, year 11) for the following sums, viz:

No. 1017. 37,500. Thirty-seven thousand five hundred francs, at sight.
No. 1018. 37,500. Thirty-seven thousand five hundred francs, at thirty days.
No. 1019. 37,500. Thirty-seven thousand five hundred francs, at sixty days.
No. 1020. 37,617.4. Thirty-seven thousand six hundred and seventeen francs, at ninety days.

JOHN ARMSTRONG,
Minister Plenipotentiary of the United States.

To the Treasurer of the United States, Washington,
See the papers appended.

J. A.

[TRANSLATION.]

PARIS, 31*st December*, 1806.

I have the honor to transmit you, sir, the account in which are included the two payments to be effected; one of the liquidation made in favor of Nathan brothers, Denton, and Hall; the other, of the balance of the liquidation in favor of Joseph Sands. These payments will be made, as your excellency has proposed in your two last notes of the 20th and 24th of this month, upon the acquittances of Mr. Warden, designated by you to give them to the public treasury; the drafts for the payment of these two liquidations being afterwards transmitted to the treasury of the United States, the rights of the persons interested will there be easily ascertained. I annex to the account some observations relating to the liquidation of Nathan brothers, Denton, and Hall; they may be useful for the illustration of this business.

I pray your excellency to accept the assurance of my high consideration.

MOLLIEN.

TO GENERAL ARMSTRONG, &c.

Observations upon the liquidation made in favor of Nathan brothers, Denton, and Hall.

The documents for this liquidation have been produced by Mr. Skipwith, who presented them in the name of Timothy Wellman, Jr. as transferree of Christopher Denton, of Baltimore.

These documents consist of ordonnances delivered at St. Domingo, in the joint names of Nathan brothers, Denton, and Hall. The transfer to Wellman was not established, neither was the exclusive property of Denton proved. The liquidation, therefore, ought to be made, as it has been made, in favor of all those who were designated in the original documents, *Nathan brothers, Denton, and Hall.*

Another liquidation had been made in the name of *Denton and Hall*, for 134,331 61-100 francs. Mr. O'Mealy claimed it, in behalf of Edward Hall, whose powers he held. This payment was made to him in bills, to the order of Denton and Hall, under the Nos. 442, 443, 444, and 445, and under assurances from his excellency the minister plenipotentiary of the United States, that he would transmit the bills to the treasury of the United States.

Mr. Skipwith has, also, claimed payment of the liquidation made in the name of Nathan brothers, Denton, and Hall. But there is this difference between Mr. Skipwith and Mr. O'Mealy, that the latter had at least a regular power from Edward Hall, while Mr. Skipwith does not offer such a one on the part of Denton, nor of Wellman.

However, General Armstrong having authorized Mr. Warden to give an acquittance for this liquidation, and to transmit the bills which may be drawn, to the treasury of the United States, the payment is effected in bills drawn in the joint names of Nathan brothers, Denton, and Hall, in the same manner as the liquidation was made.

It appears that Nathan brothers, Denton, and Hall, have transacted business together, at St. Domingo; that they afterwards divided between themselves the ordonnances which belonged to them jointly; those which fell to Hall, were in the name of Denton and Hall, and they have been liquidated in their joint names.

The treasury of the United States has refused to pay, upon the acquittance of *Hall alone*, the bills drawn in his name, and that of Denton. The acquittance of Denton has been required, or his declaration that he had no pretensions to the bills. Edward Hall, by an act executed on the 23d of July, 1805, before John Gill, notary at Baltimore, has declared, that the ordonnances belonging in common to Nathan and Denton, have been divided between them; that he, Hall, nor Donata Nathan, nor Joseph Nathan, have any pretensions to the ordonnances which are in the hands of Christopher Denton, or of captain Timothy Wellman, Jr. or of his agent at Paris; that these ordonnances are the property of the said Denton, alone, although payable to Nathan brothers, Denton, and Hall. This declaration was fully sufficient no longer to make any procuration or acquaintance necessary from Hall, for the payment of the 150,117 4-100 francs; but it was not available as to the interest of Nathan brothers.

On the other hand, Mr. O'Mealy has presented, in the name of Edward Hall, a petition, in which he announces that Denton, now in England, refuses to make, in favor of Hall, the same declaration that Hall has made for him.

He complains that, in this way, Denton perpetuates the obstacle which prevents the payment to Hall, of the bills drawn in their name; and he demands that the payment claimed by Denton, or in his name, may be suspended, until he shall fulfil the reciprocal obligation, which Hall has already performed, by the act of July 23d, 1805.

Finally, one of the Nathans, now in Europe, refuses, it is said, to acknowledge that neither he or his brother have any pretensions to this liquidation, although included in the decree which has fixed it. It appears that the portion of the ordonnances which fell to the share of Nathan brothers, has not been included in the liquidation of the American debts, owing, as it is said, to the circumstance, that the bearer of their papers did not arrive in France till a long time after the operations of this liquidation were closed.

These observations, and the further information which the parties concerned may be able to furnish, afford the means of adjusting their respective rights.

To the Congress of the United States, the petition of Benjamin Stoddert and John Mason, trustees of Francis Lewis Taney, respectfully showeth:

That the said Taney, formerly a merchant in Georgetown, being embarrassed in his affairs, in consequence of the non-payment of large sums due him from the Government of France, did, on the 29th July, 1796, convey to your petitioners, in trust, for the benefit of his creditors, all his said debts, and likewise a claim on Joseph Sands, an American citizen, then resident in Paris.

That the creditors of Taney were principally those who had endorsed his bills and notes, or had become his bail in suits to recover money borrowed, to enable him to make the shipments to France, from which his claims, thus transferred to his trustees, arose.

That, soon after executing his trust deed, the said Taney embarked for France, to use his personal influence in adjusting his affairs: for he calculated on a considerable surplus after paying off his debts. But his trustees thought it most prudent to place the power of receiving payment in other hands, and accordingly appointed Mr. Joseph Fenwick their attorney for this purpose, requesting him, however, to avail himself of Mr. Taney's services in ascertaining the sums due.

That, about the year 1794, said Taney contracted with the officers of the French Government for the delivery of a large quantity of leather, in France, and took into partnership with him, in the transaction, Comfort Sands, of New York, and a Mr. Waldo, and these three appointed Joseph Sands, the son of Comfort Sands, their agent in France for the delivery of the leather, and receipt of payment, and the said Comfort Sands advanced to Taney a sum of money, equal probably to his proportion of the adventure.

That the French Government, not paying for the leather agreeable to contract, Comfort Sands brought suit in Philadelphia, where Taney happened to be, for the recovery of the money he had advanced, the payment of which Taney resisted, on the ground that Sands was to take his reimbursement, in the hands of his son, out of the money arising from the leather. Bail was procured by your petitioners and others, who ultimately had to pay Comfort Sands, on the suit, upwards of eighteen thousand dollars.

That, in the mean time, Taney had come to a settlement at Paris, with Joseph Sands, by arbitration, and it was awarded and acknowledged by Sands, on the 19th August, 1797, that there remained in his hands, due to Taney, 31,616 livres, 3 sous, 5 deniers, to be paid in specie; 39,458 livres 4 9 in Government protested bills, and livres 86,761 16 5, payable in the debt due from the French Government, and standing on the Government books in the name of Joseph Sands.

A transfer was not made at the time of the debt, because (as it is presumed) on all such transfers about 5 per cent. on the amount was required to be paid in specie to the officers of the Government, and at this period, 5 per cent. in specie amounted to as much as the maket value of the debt.

That, under the Louisiana convention, there was liquidated, in the name of Joseph Sands, upwards of 500,000 francs, no part of which was due to himself, as he was the mere agent of others, as is acknowledged by himself, by accounts in the Treasury Department.

That bills have been paid at the treasury, drawn by our minister at Paris, for all of the debt in Joseph Sands' name, except for about 119,854 livres, which is about the amount of the livres 86,761 14 5, Taney's part of the debt on the Government books, in Sands' name, with the interest allowed on settlement under the Louisiana convention.

That, on the suggestion of Mr. Fenwick, the attorney of the trustees, as he informs them, the truth of which is confirmed in a letter from Mr. M'Pherson at Paris, the attorney of Sands, to the Secretary of the Treasury, General Armstrong has sent bills for 119,854 francs, drawn in the name of Joseph Sands, to our treasury, for the rightful owners.

That your petitioners entertain no doubt of being able to prove, before any competent tribunal, that they are the rightful owners. That the plea set up by Joseph Sands against their claim, to wit: that, in 1798, he transferred to James Swan, on Taney's order, the sum due to Taney, but in fact due to the trustees, is fallacious. That the said Swan knew at the time, and more than a year before, that Taney had no control over the debt, and that, so early as the 1st of August, 1797, several months before the pretended transfer to Swan, Joseph Sands must also have known it, if neither from his father, Taney himself, nor from Fenwick, the attorney of the trustees, from the circumstance of the deed itself from Taney, to his trustees, having been filed in the office of the American consul general at Paris, for the information of all concerned. But, in truth, illegal and impotent as such a transfer from Sands to Swan, on Taney's authority, in 1798, must appear, had such transfer been really made, your petitioners have no doubt of being able to ascertain, if needful, that no such transfer was made, and that the whole debt, as standing on the French Government books, as due to Joseph Sands, in 1797, when the settlement was made with Taney, actually remained due until the final adjustment, under the Louisiana convention. It is a circumstance conclusive against the said Swan, in this pretended transaction, to deprive your petitioners, and the creditors of Taney, of their just claim, that, in 1804, he exhibited against Taney, before the commissioners under the Louisiana convention, an account commencing before 1796, for a large sum, and actually got paid by bills drawn by our minister in favor of the cashier of the French Government, out of a debt liquidated under the convention, due to Taney, in which account, thus exhibited by Swan, no credit is given for any transfer of debt by Joseph Sands, as will appear by reference to a true copy of the account in the Treasury Department.

Wherefore, your petitioners respectfully pray, that Congress may be pleased to take such order in the business as in their wisdom they may deem most proper to procure a due investigation of the case, and to ensure justice to the parties.

And your petitioners will, as in duty bound, ever pray, &c.

BENJAMIN STODDERT,
JOHN MASON.

March 8, 1808.

10th CONGRESS.] No. 282. [1st SESSION.

PUBLIC DEBT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, APRIL 14, 1808.

TREASURY DEPARTMENT, *April* 9, 1808.

SIR:

I have the honor to transmit a statement of the public debt on the 1st days of January, 1791, to 1807, respectively, together with sundry explanatory statements and notes, prepared in pursuance of the resolution of the House of Representatives, of the 8th of January, 1807.

The amount of the public debt of the United States, unprovided for, on the days abovementioned, respectively, and also the estimated amount of the said debt on the 1st day of January, 1808, together with the progress and decrease of the same, during certain periods, will appear from the following table:

	Amount of debt.	Years.	Increase.	Decrease.
1st January, 1791, - - -	$75,169,974 21	1791	$2,418,023 72	
" 1792, - - -	76,373,767 16	1792		
" 1793, - - -	77,587,997 93	1793	- -	$1,591,827 37
" 1794, - - -	75,996,170 56	1794	5,646,102 40	
" 1795, - - -	78,149,937 83	1795		
" 1796, - - -	81,642,272 96	1796		
" 1797, - - -	80,934,023 54	(a)	- -	4,242,363 61
" 1798, - - -	78,494,165 75	1798		
" 1799, - - -	77,399,909 35	1799	4,600,258 01	
" 1800, - - -	81,633,325 74	1800		
" 1801, - - -	82,000,167 36	1801	- -	7,268,244 51
" 1802, - - -	78,754,568 70	1802		
" 1803, - - -	74,731,922 85	1803	10,621,720 37	
" 1804, - - -	85,353,643 22	1804		
" 1805, - - -	80,534,058 65			
" 1806, - - -	74,542,957 62	(a)	- -	20,653,643 22
" 1807, - - -	67,731,645 62	1807		
" 1808, - - -	64,700,000 00			

During the first ten years of that period, the debt has increased near seven millions of dollars. It has been diminished more than seventeen millions during the last seven years.

I have the honor to be, very respectfully, sir, your most obedient servant,

ALBERT GALLATIN.

The Honorable the SPEAKER *of the House of Representatives.*

A.

Statement of the debt of the United States, on the 1st January, in the years 1791, 1792, 1793, 1794, 1795, 1796, 1797, 1798, 1799, 1800, 1801, 1802, 1803, 1804, 1805, 1806, *and* 1807.

	1791.	1792.	1793.	1794.	1795.	1796.	1797.	1798.
Foreign debt,	(*a.*) $12,812,831 92	$14,561,871 41	$15,494,248 08	$14,308,411 16	$14,727,710 85	$11,939,000 00	$11,939,000 00	$11,059,000 00
Domestic debt:								
Six per cent. and deferred stocks,	(*b.*) 1,143,106 28	6,359,296 47	37,722,628 07	37,790,327 02	41,705,774 79	41,273,425 27	40,769,901 28	40,143,208 49
Three per cent. stock,	(*c.*) 425,911 33	3,346,965 09	17,756,419 69	17,981,215 88	18,901,197 32	18,974,390 56	19,019,871 28	19,024,120 84
Five and half do.	. . .	. . .	. . .	. . .	. . .	1,848,900 00	1,848,900 00	1,847,500 00
Four and half do.	. . .	. . .	. . .	. . .	. . .	176,000 00	176,000 00	176,000 00
1796 six per cent. stock,	. . .	. . .	. . .	. . .	. . .	. . .	80,000 00	80,000 00
Navy six per cent. stock,								
Eight per cent. stock,								
Temporary bank loans,	. . .	. . .	2,556,595 56	2,400,000 00	4,500,000 00	6,200,000 00	5,120,000 00	3,840,000 00
Unfunded debt,	(*d.*) 61,081,626 99	52,959,791 69	6,822,742 64	5,947,450 71	912,904 43	3,350,456 24	3,110,806 77	3,058,699 79
Louisiana six per cent. stock,								
American claims, assumed by Louisiana convention,								
Total amount due individuals,	$75,463,476 52	$77,227,924 66	$80,352,634 04	$78,427,404 77	$80,747,587 39	$83,762,172 07	$82,064,479 33	$79,228,529 12
Deduct payments made by the treasury, on account of subsequent years,	293,502 31	854,157 50	2,764,636 11	2,431,234 21	2,597,649 56	2,119,899 11	1,130,455 79	734,363 37
Total amount unprovided for,	$75,169,974 21	$76,373,767 16	$77,587,997 93	$75,996,170 56	$78,149,937 83	$81,642,272 96	$80,934,023 54	$78,494,165 75

Notes to Statement A.

(*a.*) Foreign debt, January 1st, 1791:

French debt,		$7,561,449 42
Spanish debt,		250,382 50
Dutch debt:		
Principal,	$4,738,000	
Premiums,	263,000	
		5,001,000 00
		$12,812,831 92

(*b.*) Six per cent. stock, 1st January, 1791, $844,468 09
Deferred do. do. 422,233 74
$1,266,701 83
Add Higgins's stock, presented in time, but not funded till 1802, 25 67
1,266,727 50
Deduct stock passed to the credit of sinking fund, to 31st December, 1790, viz:

Six per cent.	$90,741 99	
Deferred,	32,879 23	
		123,621 22
		$1,143,106 28

Notes to Statement A—Continued.

(*c.*) Three per cent. stock, 1st January, 1791, $473,280 79
Add Higgins's three per cent. stock, for arrears of interest, 17 18
$473,297 97
Deduct, credited the sinking fund, 31st December, 1790, 47,386 64
$425,911 33

(*d.*) Unfunded debt, January 1st, 1791:

1. Loan office and final settlement certificates, &c. funded from 1st January, 1791, to 1st January, 1807, per statement,	$29,262,690 19	
Ditto, paid in specie, per ditto,	87,008 60	
Interest on registered debt, due in stock, 1st January, 1807,	8,126 97	
		$29,357,825 76
2. Services and supplies prior to 1789, paid in specie,		274,371 50
3. Debts due foreign officers, paid in specie,	$192,436 65	
Debts unpaid, 1st January, 1807,	20,324 87	
	$212,761 52	
Deduct interest, accrued subsequent to 1790,	22,438 64	
		190,322 88

Statement A—Continued.

	1799.	1800.	1801.	1802.	1803.	1804.	1805.	1806.	1807.
Foreign debt,	$10,979,000 00	$10,819,000 00	$10,419,000 00	$9,915,000 00	$8,730,000 00	$5,736,000 00	$4,065,000 00	$2,229,000 00	$1,420,000 00
Domestic debt:									
Six per cent. and deferred stocks,	39,460,076 00	38,738,404 10	37,947,458 20	36,853,982 26	35,700,526 17	34,480,554 13	33,187,515 16	31,801,961 01	30,320,614 13
Three per cent. stock,	19,036,945 13	19,086,725 72	19,093,902 21	19,091,081 10	19,093,575 61	19,093,976 03	19,094,231 62	19,047,133 97	19,019,013 26
Five and half do.	1,847,500 00	1,847,500 00	1,847,500 00	1,847,500 00	1,847,500 00	1,847,500 00	1,847,500 00	1,847,500 00	
Four and half do.	176,000 00	176,000 00	176,000 00	176,000 00	176,000 00	176,000 00	176,000 00	167,000 00	176,000 00
1796 six per cent. stock,	80,000 00	80,000 00	80,000 00	80,000 00	80,000 00	80,000 00	80,000 00	80,000 00	80,000 00
Navy six per cent. stock,	. . .	711,700 00	711,700 00	711,700 00	711,700 00	711,700 00	711,700 00	711,700 00	
Eight per cent. stock,	. . .	5,000,000 00	6,481,700 00	6,480,200 00	6,475,800 00	6,474,500 00	6,462,300 00	6,430,800 00	6,362,400 00
Temporary bank loans,	3,840,000 00	3,640,000 00	3,440,000 00	2,740,000 00	1,450,000 00	950,000 00	700,000 00		
Unfunded debt,	2,989,148 64	2,876,964 53	2,840,790 39	2,817,168 89	2,789,584 52	1,876,890 72	987,903 72	91,762 30	(e.) 50,300 37
Louisiana six per cent. stock,	. . .	. . .	. . .	. . .	. . .	11,250,000 00	11,250,000 00	11,250,000 00	11,250,000 00
American claims, assumed by Louisiana convention,	. . .	. . .	. . .	. . .	. . .	3,750,000 00	3,750,000 00	2,057,413 38	540,070 88
Total amount due individuals,	$78,408,669 77	$82,976,294 35	$83,038,050 80	$80,712,632 25	$77,054,686 30	$86,427,120 88	$82,312,150 50	$75,723,270 66	$69,218,398 64
Deduct payments made by the treasury, on account of subsequent years,	1,008,760 42	1,342,968 61	1,037,883 44	1,958,063 55	2,322,763 45	1,073,477 66	1,778,091 85	1,180,313 04	1,486,753 02
Total amount unprovided for,	$77,399,909 35	$81,633,325 74	$82,000,167 36	$78,754,568 70	$74,731,922 85	$85,353,643 22	$80,534,058 65	$74,542,957 62	$67,731,645 62

Notes to Statement A—Continued.

4. Registered debt:			
Principal funded,		$10,064,243 01	
Principal and interest for 1798, paid in specie,		72,326 30	
Do. payable 1st January, 1807,		21,848 53	
		$10,158,417 84	
Deduct interest for 1798,		7,465 07	
			$10,150,952 77
5. States' balances—Principal,		$3,517,584 00	
Interest,		703,516 80	
		$4,221,100 80	
Deduct interest subsequent to 1790,		562,813 44	
			3,658,287 36
6. Assumed debt—Principal,		$14,890,583 92	
Interest,		3,381,230 82	
		$18,271,814 74	
Deduct interest for 1791,		863,067 77	
			17,408,746 97
6. Beaumarchais' claim,			41,119 75
			$61,081,626 99

Notes to Statement A—Continued.

(*e.*) Unfunded debt, 1st January, 1807.

1. Registered debt:		
Payable in specie,	$21,848 53	
Payable in three per cent. stock,	8,126 97	
		$29,975 50
2. Foreign officers,		*20,324 87
		$50,300 37

*In the statement furnished the Secretary last year, of the balance due to foreign officers, the sum of $3,898 87 was omitted, being interest remaining unpaid on sundry certificates, the principal whereof had been applied for and discharged.

B.

A Statement exhibiting the additions and payments on account of the principal of the public debt of the United States, from the 1st January, 1791, to the 31st December, 1806.

I. *Six per cent. and deferred stocks.*

Years.	PAYMENTS ON ACCOUNT OF PRINCIPAL.				Stock issued.	Increase.	Decrease.
	Reimbursement.	Paid for lands, unredeemed amount.	Purchased, paid for debts and commutation, unredeemed amount.	Total.			
1791	- -	- -	698,121 98	698,121 98	5,914,312 17	5,216,190 19	
1792	- -	- -	277,266 50	277,266 50	31,640,598 10	31,363,331 60	
1793	- -	- -	542,423 12	542,423 12	610,122 07	67,698 95	
1794	- -	- -	222,914 11	222,914 11	4,138,361 88	3,915,447 77	
1795	519,856 23	- -	49,650 88	569,507 11	137,157 59	- -	432,349 52
1796	641,674 76	- -	2,000 00	643,674 76	140,150 77	- -	503,523 99
1797	638,016 03	2,729 83	3,695 99	644,441 85	17,749 06	- -	626,692 79
1798	674,938 02	5,120 49	3,134 82	683,193 33	60 84	- -	683,132 49
1799	716,894 36	1,963 25	2,814 29	721,671 90	- -	- -	721,671 90
1800	760,650 13	6,087 49	24,208 28	790,945 90	- -	- -	790,945 90
1801	1,078,262 54	15,213 40	- -	1,093,475 94	- -	- -	1,093,475 94
1802	1,145,782 87	7,673 22	- -	1,153,456 09	- -	- -	1,153,456 09
1803	1,215,591 70	4,380 34	- -	1,219,972 04	- -	- -	1,219,972 04
1804	1,292,934 28	104 69	- -	1,293,038 97	- -	- -	1,293,038 97
1805	1,369,059 73	16,494 42	- -	1,385,554 15	- -	- -	1,385,554 15
1806	1,451,512 30	12,316 97	17,517 61	1,481,346 88	- -	- -	1,481,346 88
Dols.	11,505,172 95	72,084 10	1,843,747 58	13,421,004 63	42,598,512 48	40,562,668 51	11,385,160 66

Statement B.—Continued.

II. *Three per cent. stock.*

Years.	PAYMENTS ON ACCOUNT OF PRINCIPAL.			Stock issued.	Increase.	Decrease.
	Paid for lands.	Purchased, paid for debts and commutation.	Total.			
1791	- -	262,234 92	262,234 92	3,183,288 68	2,921,053 76	
1792	- -	94,843 28	94,843 28	14,504,297 88	14,409,454 60	
1793	- -	135,208 14	135,208 14	360,004 33	224,796 19	
1794	- -	43,987 46	43,987 46	963,968 90	919,981 44	
1795	- -	3,083 83	3,083 83	76,277 07	73,193 24	
1796	- -	2,434 76	2,434 76	47,915 47	45,480 72	
1797	2,599 21	619 65	3,218 86	7,468 48	4,249 56	
1798	- - -	- - -	- - -	12,824 29	12,824 29	
1799	- - -	- - -	- - -	49,780 59	49,780 59	
1800	- -	440 24	440 24	7,616 73	7,176 49	
1801	5,088 90	- - -	5,088 90	2,267 79	- - -	2,821 11
1802	2,128 10	- - -	2,128 10	4,622 61	2,494 51	
1803	96 64	- - -	96 64	497 06	400 42	
1804	78 04	- - -	78 04	333 63	255 59	
1805	47,177 36	- - -	47,177 36	79 71	- - -	47,097 65
1806	28,213 80	- - -	28,213 80	93 09	- - -	28,120 71
Dolls.	85,382 05	542,852 28	628,234 33	19,221,336 26	18,671,141 40	78,039 47

Statement B—Continued.

III. *Temporary loans, five and a half per cent., four and a half per cent., eight per cent., Navy six per cent., and six per cent. stock of* 1796.

Years.	TEMPORARY LOANS.		FIVE AND A HALF PER CENT. STOCK.		FOUR AND A HALF PER CENT. STOCK.	EIGHT PER CENT. STOCK.		NAVY SIX PER CENT. STOCK.		SIX PER CENT. STOCK, OF 1796.
	Received.	Discharged.	Issued.	Paid for lands, and reimbursed.	Issued.	Issued.	Paid for lands.	Issued.	Reimbursed.	Issued.
1791										
1792	$2,556,595 56									
1793	600,000	$756,595 56								
1794	3,400,000	1,300,000								
1795	3,300,000	1,600,000	$1,848,900	- - -	$176,000					
1796	320,000	1,400,000	- - -	- - -	- - -	- - -	- - -	- -	- -	$80,000
1797	- - -	1,280,000	- - -	(a) $1400						
1798	200,000	200,000								
1799	- - -	200,000	- - -	- - -	- - -	$5,000,000	- - -	$711 700		
1800	- - -	200,000	- - -	- - -	- - -	1,481,700				
1801	- - -	700,000	- - -	- - -	- - -	- - -	$1,500			
1802	- - -	1,290,000	- - -	- - -	- - -	- - -	4,400			
1803	- - -	500,000	- - -	- - -	- - -	- - -	1,300			
1804	- - -	250,000	- - -	- - -	- - -	- - -	12,200			
1805	- - -	700,000	- - -	- - -	- - -	- - -	31,500			
1806	- - -	- - -	- - -	(b) 1,847,500	- - -	- - -	68,400	- -	$711,700	
	$10,376,595 56	$10,376,595 56	$1,848,900	$1,848,900	$176,000	$6,481,700	$119,300	$711,700	$711,700	$80,000

(a.) Transferred for lands.
(b.) Reimbursed.

Statement B—Continued.

IV.—*Foreign Debt.*

YEARS.	PAYMENTS ON ACCOUNT OF THE					INCREASE BY				
	Dutch Debt.		French Debt.	Spanish Debt.	Total.	Dutch Loans.	Interest on Spanish debt not paid in 1791.	Total.	Increase.	Decrease.
	Principal.	Premiums.								
1791	- - -	$36,000	$2,289,261 06	- - -	$2,325,261 06	$1,065,000	$8,700 55	$1,074,300 55	$1,749,039 49	
1792	- - -	- - -	1,382,126 68	$157,896 65	1,540,023 33	2,472,100	- - -	2,472,100	932,376 67	
1793	$400,000	40,000	1,168,650 52	101,186 40	1,709,836 92	524,000	- - -	524,000	- - -	$1,185,836 92
1794	400,000	- - -	380,700 31	- - -	780,700 31	1,200,000	- - -	1,200,000	419,299 69	
1795	400,000	48,000	2,340,710 85	- - -	2,788,710 85	- - -	- - -	- - -	- - -	2,788,710 85
1796										
1797	800,000	80,000	- - -	- - -	880,000	- - -	- - -	- - -	- - -	880,000
1798	80,000	- - -	- - -	- - -	80,000	- - -	- - -	- - -	- - -	80,000
1799	160,000	- - -	- - -	- - -	160,000	- - -	- - -	- - -	- - -	160,000
1800	400,000	- - -	- - -	- - -	400,000	- - -	- - -	- - -	- - -	400,000
1801	500,000	4,000	- - -	- - -	504,000	- - -	- - -	- - -	- - -	504,000
1802	1,180,000	5,000	- - -	- - -	1,185,000	- - -	- - -	- - -	- - -	1,185,000
1803	2,988,000	6,000	- - -	- - -	2,994,000	- - -	- - -	- - -	- - -	2,994,000
1804	1,664,000	7,000	- - -	- - -	1,671,000	- - -	- - -	- - -	- - -	1,671,000
1805	1,828,000	8,000	- - -	- - -	1,836,000	- - -	- - -	- - -	- - -	1,836,000
1806	800,000	9,000	- - -	- - -	809,000	- - -	- - -	- - -	- - -	809,000
	$11,600,000	$243,000	$7,561,449 42	$259,083 05	$19,663,532 47	$8,262,000	$8,700 55	$8,270,700 55	$3,100,715 85	$14,493,547 77

Statement B—Continued.

V. *Unfunded Debt.*

Years.	PAYMENTS IN SPECIE AND IN FUNDED STOCKS.									
	Loan office, final settlement, and other certificates, including interest on registered and unregistered debts, and continental money.		Services and supplies prior to 1789, paid in specie.	Debts due to foreign officers, paid in specie.	REGISTERED DEBT.		STATES' DEBT.		ASSUMED DEBT.	
	Funded.	Paid in specie, per act of 12th June, 1798.			Principal funded.	Principal and interest, for 1798, paid in specie.	Principal funded.	Interest funded.	Principal funded.	Interest funded.
1791	$5,054,709 82	- -	$39,224 90	- -	$4,042,891 03					
1792	22,808,102 35	- -	125,720 96	$18,354 79	5,064,978 89	- -	-	-	$14,890,583 92	$3,381,230 82
1793	676,622 56	- -	6,868 42	39,000 47	293,503 84					
1794	417,631 44	- -	28,166 51	44,752 35	463,598 54	- -	$3,517,584	$703,516 80		
1795	137,944 67	- -	1,129 85	11,883 68	75,489 99					
1796	80,653 59	- -	32,210 47	19,372 75	107,412 66					
1797	8,910 26	- -	24,369 94	2,519 56	16,307 22					
1798	12,824 29	$32,770 51	2,873 70	28,486 88	60 84					
1799	49,780 59	33,562 87	1,457 51	- -	- -	$27,383 14				
1800	7,616 73	5,708 09	737 19	- -	- -	22,112 13				
1801	2,267 79	14,124 41	356 71	- -	- -	6,872 59				
1802	4,622 61	- -	503 61	7,994 92	- -	14,463 23				
1803	497 06	842 72	10,751 73	12,123 31	- -	478 98				
1804	333 63	- -	- -	- -	- -	653 37				
1805	79 71	- -	- -	7,947 94	- -	113 77				
1806	93 09	- -	- -	- -	- -	249 09				
Total,	$29,262,690 19	$87,008 60	274,371 50	$192,436 65	$10,064,243 01	$72,326 30	$3,517,584	$703,516 80	$14,890,583 92	$3,381,230 82

Statement B—Continued.

V. *Unfunded Debt*—Continued.

Years.	PAYMENTS IN SPECIE AND IN FUNDED STOCKS.			INCREASE BY							
	British debt, per 6th article of the treaty of 1794, paid in specie.	Beaumarchias' claim, paid in specie.	Total.	Interest on registered debt for 1798.	British debt, per 6th article of the treaty of 1794.	Interest on assumed debt for 1791.	Interest on States' debt, for 1791, 1792, 1793, and 1794.	Interest on foreign officers' debt, for 1791 and 1792.	Total.	Increase.	Decrease.
1791	-	-	$9,136,825 75	-	-	$863,067 77	$140,703 36	$11,219 32	$1,014,990 45	- -	$8,121,835 30
1792	-	-	46,288,971 73	-	-	-	140,703 36	11,219 32	151,922 68	- -	46,137,049 05
1793	-	-	1,015,995 29	-	-	-	140,703 36	-	140,703 36	- -	875,291 93
1794	-	-	5,175,249 64	-	-	-	140,703 36	-	140,703 36	- -	5,034,546 28
1795	-		226,448 19	-	$2,664,000	-	-	-	2,664,000 00	$2,437,551 81	
1796	-	-	239,649 47	-	-	-	-	-	- -	- -	239,649 47
1797	-	-	52,106 98	-	-	-	-	-	- -	- -	52,106 98
1798	-	-	77,016 22	$7,465 07	-	-	-	-	7,465 07	- -	69,551 15
1799	-	-	112,184 11	-	-	-	-	-	- -	- -	112,184 11
1800	-	-	36,174 14	-	-	-	-	-	- -	- -	36,174 14
1801	-	-	23,621 50	-	-	-	-	-	- -	- -	23,621 50
1802	-	-	27,584 37	-	-	-	-	-	- -	- -	27,584 37
1803	888,000 00	-	912,693 80	-	-	-	-	-	- -	- -	912,693 80
1804	888,000 00	-	888,987 00	-	-	-	-	-	- -	- -	888,987 00
1805	888,000 00	-	896,141 42	-	-	-	-	-	- -	- -	896,141 42
1806	- -	$41,119 75	41,461 93	-	-	-	-	-	- -	- -	41,461 93
Total,	$2,664,000 00	$41,119 75	$65,151,111 54	$7,465 07	$2,664,000	$863,067 77	$562,813 44	$22,438 64	$4,119,784 92	$2,437,551 81	$63,468,878 43

RECAPITULATION OF STATEMENT B—UNFUNDED DEBT.

Unfunded debt on 1st January, 1791, as per statement A,			$61,081,626 99
Increase to 1st January, 1807, as per this statement, viz.			
Funded—Interest on assumed debt,	$863,067 77		
ditto on States' balances,	562,813 44		
		1,425,881 21	
Paid in specie—Interest on registered debt for 1798,	7,465 07		
Ditto on foreign officers' debt,	22,438 64		
British debt by 6th article of treaty of 1794,	2,664,000 00		
		2,693,903 71	
			4,119,784 92
			$65,201,411 91
Paid or funded to 1st January, 1807, as per this statement, viz.			
Funded—Loan office, final settlement, and other certificates,	$29,262,690 19		
Registered debt,	10,064,243 01		
States' balances and interest,	4,221,100 80		
Assumed debt, including interest,	18,271,814 74		
		61,819,848 74	
Paid in specie—Services and supplies, prior to 1789,	274,371 50		
Registered debt, part of principal and interest,	72,326 30		
Foreign officers' debt,	192,436 65		
British debt,	2,664,000 00		
Beaumarchais' claim,	41,119 75		
Loan office, final settlement, and other certificates,	87,008 60		
		3,331,262 80	
			65,151,111 54
Unfunded debt on 1st January, 1807, as per statement A,			$50,300 37

Statement B—Continued.

VI. *Louisiana six per cent. and American claims assumed by the Louisiana Convention.*

Years.	Louisiana six per cent. incurred.	American claims assumed, &c.	
		Assumed.	Discharged.
1803	$11,250,000	$3,750,000	
1805			$1,692,586 62
1806			1,517,342 50
Total,	$11,250,000	$3,750,000	$3,209,929 12

GENERAL RECAPITULATION

Of Payments on account of, and of Additions to, the Public Debt.

I.

In relation to the several species of Debt.

1. Commutation of debts which made no alteration in the real amount.

Foreign Debt, viz:			
Balance due on the French debt, funded at 5½ and 4½ per cent. by which operation those stocks were credited,			$2,024,900 00
Unfunded debt on 1st January, 1791, which was funded subsequent to that day, and prior to the 1st January, 1807, viz:			
The total amount of unfunded debt, funded during that period, amounted, as per recapitulation of No. 5 of this statement, to		$61,819,848 74	
From which deduct debts which had accrued subsequent to 1st January, 1791, and included in that sum, and amounting, as per said recapitulation, to		1,425,881 21	
			60,393,967 53
			$62,418,867 53

2. Actual Payments.

On foreign debt, (deducting 5½ and 4½ per cent. stocks)	$17,638,632 47	
Six per cent. and deferred stocks,	13,421,004 63	
Three per cent.	628,234 33	
Five and half per cent.	1,848,900 00	
Eight per cent.	119,300 00	
Navy six per cent.	711,700 00	
Temporary loans,	10,376,595 56	
Unfunded debt, including the American claims assumed by Louisiana convention,	6,541,191 92	
		51,285,558 91

3. Debts contracted.

Foreign debt, viz:			
Dutch loans,		$8,262,000 00	
Interest for 1791, on Spanish debt,		8,700 55	
			8,270,700 55
Six per cent. and deferred, being two-thirds of the interest accrued for the year 1791, on the assumed debt, and funded in said stocks,			575,378 51
Three per cent. viz:			
One-third of the interest accrued for 1791, on the assumed debt, and funded in said stock,		287,689 26	
Interest accrued from 1791 to 1794 on States' balances, and funded in said stock,		562,813 44	
			850,502 70
Six per cent. stock credited in 1796,			80,000 00
Eight per cent. stock,			6,481,700 00
Navy six per cent. stock,			711,700 00
Temporary loans,			10,376,595 56
Unfunded debt, exclusive of American claims assumed by the Louisiana convention,			2,693,903 71
Debt contracted by the purchase of Louisiana,			15,000,000 00
			45,040,481 03

II.

By years exclusive of commutation.

Years.	Actual payments.	Additions.	Increase.	Decrease.
1791	$3,324,842 86	$5,089,291 00	$1,764,448 14	
1792	2,056,208 86	5,180,918 24	3,124,709 38	
1793	3,189,932 63	1,264,703 36	-	$1,925,229 27
1794	2,420,520 74	4,740,703 36	2,320,182 62	
1795	2,949,415 32	5,964,000 00	3,014,584 68	
1796	2,097,692 74	400,000 00	-	1,697,692 74
1797	2,835,950 21	-	-	2,835,950 21
1798	1,027,324 42	207,465 07	-	819,859 35
1799	1,144,075 42	5,711,700 00	4,567,624 58	
1800	1,419,943 55	1,481,700 00	61,756 45	
1801	2,325,418 55	-	-	2,325,418 55
1802	3,657,945 95	-	-	3,657,945 95
1803	5,627,565 42	15,000,000 00	9,372,434 58	
1804	4,114,970 38	-	-	4,114,970 38
1805	6,588,879 84	-	-	6,588,879 84
1806	6,504,872 02	-	-	6,504,872 02
	$51,285,558 91	$45,040,481 03	$24,225,740 43	$30,470,818 31

Principal of the debt on 1st January, 1791, as per statement A,	$75,463,476 52
Debts contracted from 1st January, 1791, to 1st January, 1807, as per above,	45,040,481 03
	120,503,957 55
Deduct actual payments during the same period, as per above,	51,285,558 91
Principal of the debt on January, 1807, as per statement A,	$69,218,398 64

C.

Statement of the provision made before the first days of January, of the years 1791—1807, *respectively, for the payment of the principal of the public debt, paid afterwards, and for the payment of interest which accrued on that debt subsequent to such days, respectively.*

Provision made before the 1st January, 1791.

Cash in the hands of the commissioners at Amsterdam on the 31st December, 1790,	G. 1,115,751 10 8,	at 40 cents,	$446,300 63
Deduct interest which accrued on the Dutch loans to 31st December, 1790, and paid subsequent to that day,			152,798 32
			$293,502 31

Provision made before the 1st January, 1792.

Cash in the hands of the commissioners at Amsterdam, on the 31st December, 1791,	G. 2,874,652 4 00		
Ditto in the hands of C. J. M. De Wolf,	717,765 17 14		
	3,592,418 1 14,	at 40 cents,	1,436,967 24
Deduct interest accrued on 31st December, 1791, and paid subsequent to that day, viz:			
On the domestic funded debt,		$175,915 30	
Do unfunded debt,		158,803 59	
Dutch Debt,		245,623 67	
Beaumarchais' claim, one year,		2,467 18	
			582,809 74
			$854,157 50

Provision made before the 1st January, 1793.

1. Cash in the hands of the commissioners at Amsterdam on the 31st December, 1792,	*G.* 1,852,486 14, at 40 cents,		$740,994 68
2. Proceeds of 5,000 shares of the Bank of the United States, sold in 1796, 1797, and 1802, and applied to the redemption of the public debt and domestic loans,			2,671,860 00
			3,412,854 68
Deduct interest accrued to 31st December, 1792, and paid subsequent to that day, viz:			
On the domestic funded debt,		$179,407 92	
Do. unfunded debt,		48,350 53	
Dutch debt,		314,800 35	
Temporary loans,		100,725 41	
Beaumarchais' claim, two years,		4,934 36	
			648,218 57
			$2,764,636 11

Provision made before the 1st January, 1794.

1. Cash in the hands of the commissioners at Amsterdam, on the 31st December, 1793,	*G.* 819,190 4 12		
Ditto in the hands of C. J. M. De Wolf,	5,800 11 8		
	824,990 16 4		
Ditto transferred in 1802, from Gov. Morris' account, being a balance of 105,000 guilders, remitted for paying the interest on the debt due foreign officers,	41,787 10 8		
	866,778 6 12, at 40 cents,		346,711 33
2. Remittances paid at the treasury before 31st December, 1793, credited by the commissioners in 1794,	*G.* 100,000 00 00, at 40 cents,		40,000 00
3. Proceeds of 5,000 bank shares, as above,			2,671,860 00
			3,058,571 33
Deduct interest accrued to 31st December, 1793, and paid subsequent to that day:			
On the domestic funded debt,		43,334 31	
Do. unfunded debt,		22,020 93	
Dutch debt,		326,275 00	
Temporary loans,		228,305 33	
Beaumarchais' claim, three years,		7,401 55	
			627,337 12
			$2,431,234 21

Provision made before the first January, 1795.

1. Cash in the hands of the commissioners at Amsterdam, on the 31st December, 1794,	*G.* 957,500 10 12		
Ditto in the hands of C. J. M. De Wolf,	444 5 0		
Ditto transferred in 1802, from Gov. Morris' account, as above,	41,787 10 8		
	999,732 6 4, at 40 cents,		399,892 92
2. Proceeds of 5,000 bank shares, as above,			2,671,860 00
3. Excess of advances to commissioners of loans, on account of interest accruing on the domestic funded debt, beyond the amount demandable,			14,713 92
			3,086,466 84
Deduct interest accrued to 31st December, 1794, and paid subsequent to that day, viz:			
On the domestic unfunded debt,		15,673 54	
Dutch debt,		374,608 34	
Temporary loans,		88,666 67	
Beaumarchais' claim, four years,		9,868 73	
			488,817 28
			$2,597,649 56

Provision made before the 1st January, 1796.

1. Remittances paid at the treasury in 1795, for the payment of the principal and interest of the Dutch debt, credited by the commissioners at Amsterdam, in 1796.

Six per cent. stock purchased of the Bank of the United States, and remitted for the payment of the principal and interest of the Dutch debt, in 1795.

$640,000 six per cent. stock produced,	*Guilders*, 1,330,268 7		
Whereof, credited in 1795,	1,058,043 5		
	272,225 2		
	At 40 cents,	$108,890 04	
Payments made at the treasury in 1795, for shipments credited in 1796,		127,500 00	
		236,390 04	

2. Six per cent. stock, afterwards transferred to the commissioners of the sinking fund.

The whole amount of six per cent. stock, purchased for remittance, was	660,000		
Whereof was sold,	640,000		
The residue was returned to the treasury, and credited the commissioners of the sinking fund, in first quarter of 1800,		20,000 00	
3. Proceeds of 5,000 bank shares,		2,671,860 00	
		2,928,250 04	

Deduct balances due the commissioners of Dutch loans, at Amsterdam, - - - - - - - *Guilders*,	608,596 13 12			
Do. do. at Antwerp,	2,873 8 6			
	611,470 2 2			
Deduct amount transferred in 1802, from Governeur Morris' account, as above, - - - - - - -	41,787 10 8			
	569,682 11 10			
At 40 cents,		227,873 03		
				$2,700,377 01
Deduct interest accrued to 31st December, 1795, and paid subsequent to that day, viz:				
On the domestic funded debt, - - - - - - -		47,847 28		
Do. unfunded debt, - - - - - - -		21,019 71		
Dutch debt, - - - - - - - - -		362,941 67		
Temporary loans, - - - - - - - - -		136,333 34		
Beaumarchais' claim, five years, - - - - - - -		12,335 90		
				580,477 90
				$2,119,899 11

Provision made before the 1st January, 1797.

1. Remittances paid at the treasury before 31st December, 1796, credited by the commissioners in 1797.				
In bills of exchange, *Guilders*, 316,816 68, at 40 cents,	$126,726 52			
£ sterling, 6,480 at par,	28,800 00			
	155,526 52			
In shipments, - - - - - - - - -	28,260 00			
	183,786 52			
Deduct remittances credited by the commissioners in 1796, paid at the treasury in 1797, - - - - - -	37,141 17			
		146,645 35		
2. Six per cent. stock, afterwards transferred to the commissioners of the sinking fund,		20,000 00		
3. Proceeds of 2,840 bank shares, - - - - - - -		1,591,860 00		
		1,758,505 35		
Deduct balances to the commissioners 31st December, 1796.				
At Amsterdam, - - - - - - *Guilders*,	5,814 15 12			
At Antwerp, - - - - - - -	47,216 14 6			
	53,031 10 2			
Deduct amount transferred, in 1802, from Governeur Morris' account, as above, - - - - - - -	41,787 10 8			
	11,243 19 10			
At 40 cents,		4,497 59		
				1,754,007 76
Deduct interest, accrued to 31st December, 1796, and paid subsequent to that day, viz:				
On the domestic funded debt, - - - - - - -		79,205 38		
Do. unfunded debt, - - - - - - -		23,572 32		
Dutch debt, - - - - - - - - -		362,941 67		
Temporary loans, - - - - - - - - -		143,029 50		
Beaumarchais' claim, six years, - - - - - - -		14,803 10		
				623,551 97
				$1,130,455 79

Provision made before the 1st January, 1798.

1. Remittances in bills of exchange paid at the treasury, in 1797, credited by the commissioners in 1798, - - - - - - - *Guilders*,	692,500 00			
Do. in shipments, do. - - - - - - -	127,631 11			
	820,131 11			
Deduct remittances credited by them in 1797, paid at the treasury in 1798, - - - - - - - -	125,054 10			
	695,077 01			
At 40 cents,		278,030 82		
2. Six per cent. stock, afterwards transferred to the commissioners of the sinking fund,		20,000 00		
3. Proceeds of 2,200 bank shares, - - - - - - -		1,287,000 00		
4. Excess of advances to commissioners of loans, on account of interest accruing on the funded debt, to 31st December, 1797, beyond the amount demandable,		4,871 35		
Deduct balance due the commissioners at Amsterdam, 31st December, 1797, - - - - - *Guilders*,	930,764 15 12			
Deduct amount transferred in 1802, from Governeur Morris' account, as above, - - - - - - -	41,787 10 8			
	888,977 5 4			
At 40 cents,		355,590 90		
				$1,234,311 27

Deduct interest accrued to 31st December, 1797, and paid subsequent to that day, viz:

On the domestic unfunded debt,	$21,631 80	
Dutch debt,	339,608 34	
Temporary loans,	121,437 50	
Beaumarchais' claim, seven years,	17,270 26	
		499,947 90
		$734,363 37

Provision made before the 1st January, 1799.

1. Amount transferred, in 1802, from Governeur Morris' account, being the balance of guilders, 105,000, remitted for the payment of interest on the debt due to foreign officers, - *Guilders*, 41,787 10 8

Deduct balance due the commissioners at Amsterdam, 31st December, 1798, - - - - - - *Guilders*, 33,129 15 2
Do. to C. J. M. De Wolf, - - - - - 35 14 0
33,165 9 2
8,622 1 6
At 40 cents, 3,448 83

2. Remittances in bills of exchange, paid at the treasury in 1798, credited by the commissioners in 1799, - - - - - - - - *Guilders*, 600,000, at 40 cents, 240,000 00
3. Payments at the treasury before 31st December, 1798, for remittances which have been protested for non-payment, and, on that day, not repaid into the treasury, - - - - 11,100 00
4. Six per cent. stock, afterwards transferred to the commissioners of the sinking fund, - 20,000 00
5. Proceeds of 2,200 bank shares, - - - - - - - - - 1,287,000 00
1,561,548 83

Deduct interest accrued 31st December, 1798, and paid subsequent to that day, viz:

On domestic funded debt,	$65,525 88	
Do. unfunded debt,	22,050 09	
Dutch debt,	337,275 00	
Temporary loans,	108,200 00	
Beaumarchais' claim, eight years,	19,737 44	
		552,788 41
		$1,008,760 42

Provision made before the 1st January, 1800.

1. Cash in the hands of the commissioners at Amsterdam, on the 31st December, 1799, - - - - - - - - *Guilders*, 341,621 1 15
Do. transferred from the account of Governeur Morris, - - - 41,787 10 8
383,408 12 7
At 40 cents, 153,363 45

2. Remittances paid at the treasury before 31st December, 1799, credited by the commissioners, in 1800, - - - - - - - *Guilders*, 840,000
Bills of exchange paid at the treasury before 31st December, 1799, which, having been protested for non-payment, were replaced, with damages, in bills credited by the commissioners in 1800, - - - - - - - 57,900
897,900
At 40 cents, 359,160 00

3. Payments at the treasury before 31st December, 1799, for remittances, which have been protested for non-payment, and, on that day, not repaid into the treasury, - - - - - - - - - *Guilders*, 120,000
At 40 cents, 48,000 00

4. Six per cent. stock, afterwards transferred to the commissioners of the sinking fund, - 20,000 00
5. Proceeds of 2,200 bank shares, - - - - - - - - - 1,287,000 00
1,867,523 45

Deduct interest, accrued to 31st December, 1799, and paid subsequent to that day, viz:

On the domestic funded debt,	$39,496 65	
Do. unfunded debt,	22,045 23	
Dutch debt,	332,608 34	
Temporary loans,	108,200 00	
Beaumarchais' claim, nine years,	22,204 62	
		524,554 84
		$1,342,968 61

Provision made before the 1st January, 1801.

1. Cash in the hands of commissioners at Amsterdam, on 31st Dec. 1800, per statements, - - - - *Guilders*, 326,235 7 2
Ditto transferred from the account of Governeur Morris. - 41,787 10 8
368,022 17 10
Deduct balance due to De Wolf, at Antwerp, - - 387
367,635 17 10, at 40 cts. $147,054 35

2. Remittances paid at the treasury before the 31st Dec. 1800, credited by the commissioners in 1801,	*G.* 541,362 16		
Deduct remittances credited by the commissioners in 1800, but not paid at the treasury till 1801,	249,936 12		
	291,426 04, at 40 cts.		$116,570 48
3. Payments at treasury, before 31st Dec. 1800, for remittances, which have been protested for non-payment, and on that day not repaid into the treasury,			48,000 00
			311,624 83
4. Proceeds of 2,200 shares of the Bank of the United States,			1,287,600 00
			1,599,224 83
Deduct interest accrued on 31st Dec. 1800, and paid subsequent to that day, viz:			
On the domestic funded debt,		$114,156 13	
Dutch debt,		316,941 66	
Temporary loans,		96,200 00	
Registered debt, payable by Simpson,		9,371 75	
Beaumarchais' claim, ten years,		24,671 85	
			561,341 39
			$1,037,883 44

Provision made before the 1*st January*, 1802.

Provision as per statement A, of report of commissioners of sinking fund, of 3d Feb. 1804,			1,085,907 60
Proceeds of bank shares, sold in 1802, and applied to payment of debt,			1,287,600 00
			$2,373,507 60
Deduct interest accrued on that day, and paid afterwards, viz:			
On Dutch debt,		297,608 27	
Temporary loans,		83,325 00	
Registered debt, payable by Simpson,		7,371 75	
Beaumarchais' claim, eleven years,		27,139 03	
			415,444 05
			$1,958,063 55

Provision made before the 1*st January*, 1803.

Provision as per statement F, of report of commissioners of sinking fund, of 3d Feb. 1804,			2,656,933 08
Deduct interest accrued on that day, and paid afterwards, viz:			
On Dutch debt,		261,941 66	
Temporary loans,		38,750 00	
Registered debt,		3,871 75	
Beaumarchais' claim, twelve years,		29,606 22	
			334,169 63
			$2,322,763 45

Provision made before the 1*st January*, 1804.

Provision as per statement B, of report of commissioners of sinking fund, of Feb. 5, 1805,			1,349,136 51
Deduct interest accrued on that day, and paid afterwards, viz:			
On Dutch debt,		184,178 27	
Temporary loans,		33,343 68	
Registered debt,		3,871 75	
Beaumarchais' claim,		32,073 40	
Louisiana stock,		22,191 75	
			275,658 85
			$1,073,477 66

Provision made before the 1*st January*, 1805.

Provision as per statement B, of report of commissioners of sinking fund, of Feb. 5, 1806,			2,316,975 14
Deduct interest accrued on that day, and paid afterwards, viz:			
On Dutch debt,		137,363 33	
Temporary loans,		25,607 62	
Registered debt,		3,871 75	
Beaumarchais' claim,		34,540 59	
Louisiana debt,		337,500 00	
			538,883 29
			$1,778,091 85

Provision made before the 1*st January*, 1806.

Provision as per statement B, of report of commissioners of sinking fund of Feb. 5, 1807,			1,647,475 89
Deduct interest accrued on that day, and paid afterwards, viz:			
On Dutch debt,		88,933 33	
Registered debt,		3,871 75	
Beaumarchais' claim,		37,007 77	
Louisiana debt,		337,350 00	
			467,162 85
			$1,180,313 04

Provision made before the 1st January, 1807.

Provision as per statement B, of report of the commissioners of the sinking fund of 5th Feb. 1808,		$1,886,358 10
Deduct interest accrued on that day, and paid afterwards, viz:		
On Dutch debt, - - - - - - - -	58,533 33	
Registered debt, - - - - - - - -	3,871 75	
Louisiana debt, - - - - - - - -	337,200 00	
		399,605 08
		$1,486,753 02

10th CONGRESS.] No. 283. [1st SESSION.

BANK OF THE UNITED STATES.

COMMUNICATED TO THE SENATE, ON THE 20TH OF APRIL, 1808.

To the Senate and House of Representatives of the United States of America, in Congress assembled, the memorial of the stockholders of the Bank of the United States respectfully showeth:

That, by an act of Congress, passed on the 25th of February, 1791, the subscribers to the capital stock of the Bank of the United States, their successors and assigns, were incorporated for a term of years, which will expire on the fourth day of March, in the year one thousand eight hundred and eleven.

That, contemplating the extensive operations of the bank, the intimate connexion of the institution with the public credit and finances, and the dispersed and distant residence of many of the stockholders, your memorialists deem it a duty to the Government, and to the commercial world, as well as to themselves, to submit, at this period, to the Legislative consideration, the expediency of protracting the duration of their charter. Without an early assurance upon this subject, every motive of prudence and justice will enforce the adoption of adequate measures, to prevent the dangers and mischiefs of a sudden dissolution of the corporation. The different branches, as well as the principal bank, must immediately co-operate in those measures. The facilities now enjoyed for the collection of the revenue, and the payment of the public debts or engagements, will be, unavoidably, impaired. And it will readily be perceived, that the activity of a capital, amounting to ten millions of dollars, cannot possibly cease, without producing great disappointment and embarrassment in the trade and commerce of the Union.

That, while your memorialists use the precaution of the present address, they reflect, with pleasure, upon the honorable claim to the patronage of the Govenment, founded upon the public services which the institution has already performed: Thus,

It has enriched the treasury, by the share which the Government subscribed to its capital stock: for the subscription was made through the medium of a loan from the bank itself, (obtained at an annual interest less than the amount of the annual dividend) and when a sale of stock was effected, the profit realised by the Government exceeded a sum of six hundred and fifty thousand dollars.

It has aided the Government to maintain inviolate the public faith and credit, both at home and abroad: for, it has, on various applications, advanced to the amount of many millions of dollars, (at an interest sometimes of six, and sometimes at five per cent.,) in anticipation of the public revenue.

It has enabled the Government to collect its revenue, and to perform its pecuniary engagements, with ease, economy, and security: for offices of Discount and Deposite have been established in every eligible position; not always for the general emolument of the institution, but, sometimes, (on the suggestion of the Secretary of the Treasury) for the peculiar accommodation of the public. The great mass of revenue has been thus carefully collected, and the interest of the public debt has been punctually paid; while, with equal promptitude, the public money has been transferred from the bank to the offices, or from one office to another, in such proportions, and at such times, as the arrangements of the Government required. And these operations (manifestly hazardous, inconvenient, and expensive) have, hitherto, been performed upon the responsibility of the institution, without a pecuniary compensation or charge.

That your memorialists, indulging in this retrospect, cannot be insensible to the advantages which they, also, have derived from a fiscal intercourse between the Government and the bank. It is not, however, the amount of the public deposite that has essentially contributed to those advantages: for, the amount of the deposite so fluctuates, is liable to such changes of place, and, in its transfer, is attended with so much care and cost, that it can hardly be regarded as a profitable item in the estimates of a discount day. Nor are the advantages of public patronage discernible in the emoluments arising from the general business of the bank: for its dividends have always been moderate, (frequently less, and seldom more, than eight per cent. per annum) and usually inferior to the dividends of similar establishments. But your memorialists cheerfully acknowledge, that the confidence of the Government, founded upon a constant knowledge of the interior management and condition of the bank, has attracted the confidence of Europe, as well as of America, towards the institution; has conferred upon it a character of dignity and stability; and has enabled its directors to set an example of prudence, candor, and impartiality, honorable to themselves, and beneficial to the community.

That your memorialists presume not to enlarge upon the national policy of their institution, either with a view to a continuance of the blessings of peace, or to the possible vicissitude and exigence of war. The officers of state can best represent the public uses of a bank, upon extraordinary as well as ordinary occasions; and the wisdom of the Legislature will, doubtless, embrace, in its decisions, all the considerations of present convenience and future safety. But, at a crisis of some apprehension and alarm, your memorialists respectfully accompany the expression of a cordial attachment to the honor, tranquillity, and happiness, of their country, with an assurance that the Government may confidently rely, in every emergency, upon the prompt and legitimate aid of the institution.

That, under these impressions, and with these dispositions, your memorialists solicit a renewal of their charter, for an additional term of years; and they are persuaded that the reasons which have been assigned will induce the Legislature to make an early and a favorable decision upon the subject.

Signed by order and on behalf of the general meeting of the stockholders of the Bank of the United States.

SAMUEL BRECK, *Chairman.*

Attest,

PASCHALL HOLLINGSWORTH, *Secretary.*

PHILADELPHIA, *January 6th*, 1807.

[NOTE.—For report of the Secretary of the Treasury, see No. 298.]

10th Congress.] No. 284. [1st Session.

MINT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, APRIL 25, 1808.

TREASURY DEPARTMENT, *April* 23, 1808.

SIR:

I have the honor to transmit, herewith, a letter from the Comptroller of the Treasury, accompanied with sundry statements, which have been prepared in obedience to the seventh section of the act, entitled "An act establishing a mint, and regulating the coins of the United States," passed on the 2d of April, 1792.

I have the honor to be, very respectfully, sir, your obedient servant,

ALBERT GALLATIN.

The Honorable the SPEAKER *of the House of Representatives.*

TREASURY DEPARTMENT, *Comptroller's Office*, *April* 23, 1808.

SIR:

The statements marked A, B, and C, which accompany this letter, have been prepared pursuant to the seventh section of an act of Congress, of the 2d of April, 1792, entitled "An act establishing a mint, and regulating the coins of the United States." They contain all the information relative to the transactions of the mint, which the settlements made at the treasury enable me to give.

I have the honor to be, with great respect, sir, your obedient servant,

G. DUVALL.

ALBERT GALLATIN, Esq.

A.

Statement exhibiting the balance of gold and silver remaining in the hands of the officers of the mint on the 31st December, 1806; the amount of deposites from 1st January to the 31st December, 1807; the different species of coins made and paid on account of deposites; allowances for wastage, and the balance remaining in the hands of the officers of the mint on the said 31st December, 1807, to be accounted for on a future settlement.

				Ounces.	Dwt.	Gr.	Dollars.	Cts. M.
Balance of gold bullion, &c. remaining in the hands of the officers of the mint on the 31st December, 1806,				1,822	9	13	32,398	52 5
Gold bullion deposited from the 1st January to the 31st December, 1807,				23,533	3	14	418,367	41 0
				25,355	13	3	450,765	93 5
Amount paid on account of deposites of gold, from the 1st January to the 31st December, 1807,				-	-		403,510	4 5
Add balance of gold coins in the hands of the treasurer of the mint, on the 31st December, 1807,				-	-		35,943	38 0
							439,453	42 5
Deduct this sum, being a balance of gold coins remaining in the Bank of the United States, on the 31st December, 1806,			958 06 0					
Also, this sum, being so much of warrant No. 8,906, issued to cover wastage in the coinage of gold during the year 1806,			1,000 36 5					
				-	-		1,958	42 5
Gold coins made at the mint, from the 1st January to the 31st December, 1807, viz: half eagles, 84,093; quarter eagles, 6,812; weight and value,				24,609	1	21	437,495	0 0
Balance of gold bullion in the hands of the officers of the mint on the 31st December, 1807,				669	5	11	11,896	90 0
Profit and loss for this sum, allowed for wastage in the coinage of gold from the 1st January to the 31st December, 1807,				77	5	19	1,374	3 5
As above,				25,355	13	3	450,765	93 5
Balance of silver bullion in the hands of the officers of the mint on the 31st December, 1806,				69,698	7	1	80,420	57 0
Silver bullion deposited from the 1st January to the 31st December, 1807,				613,400	15	0	707,769	98 5
				693,099	2	1	788,190	55 5
Amount paid on account of deposites of silver, from the 1st January to the 31st December, 1807,				-	-		598,787	93 0
Add balance of silver coins in the Bank of the United States on the 31st December, 1807,				-	-		382	48 0
							599,170	41 0
Deduct this sum, being a balance of silver coins remaining in the Bank of the United States on the 31st December, 1806,			17					
Also, this sum, being so much of warrant No. 8,906, issued to cover wastage in the coinage of silver, during the year 1806,			1,721 49					
				-	-		1,721	66 0
Silver coins made at the mint, from 1st January to 31st December, 1807, viz: half dollars, 1,051,576; quarter dollars, 220,643, and dimes, 165,000 weight and value,				517,788	18	8	597,448	75 0
Balance of silver bullion in the hands of the officers of the mint on the 31st December, 1807,				163,409	3	9	188,548	33 0
Profit and loss for this sum, allowed for wastage in the coinage of silver, from the 1st January to the 31st December, 1807,				1,901	0	8	2,193	47 5
As above,				683,099	2	1	788,190	55 5

COMPTROLLER'S OFFICE, *April* 21, 1808.

ANDREW ROSS, *Clerk.*

B.

DR. *The Mint of the United States, in account of Copper purchased, coined from the commencement of the institution, to the 31st December, 1807, with the United States.* CR.

	Avoirdupois weight.	Troy weight.	Cost of copper.
	lbs. oz. dms.	lbs. oz. dwt.	Dollars. Cts. M.
To amount of rough copper and copper planchettes purchased from the commencement of the institution, to the 31st December, 1806, per statement marked B, accompanying the Comptroller's letter of the 3d March, 1807,	- -	714,478 9 2	198,590 93 0
To cost of copper planchettes fit for striking, purchased in the year ending 31st December, 1807,	44,772 0 0	54,410 5 0	15,984 20 0
Balance, being the amount gained on the copper coinage,	- -	- -	33,763 37 0
		768,889 2 2	248,338 50 0

	Troy weight.	Value of copper at the rate of 7 dwts. to 1 cent.
	lbs. oz. dwt.	Dollars. Cts.
By amount of rough copper and copper planchettes accounted for, per statement marked B, accompanying the Comptroller's letter of the 3d March, 1807,	674,978 11 6	217,422 67
By amount of cents and half cents charged by the treasurer of the mint, as delivered to the treasurer of the United States, in the year 1807, viz:		
Cents. *Half Cents.* *Cents.*		
In the 1st quarter, - 100,000 and 99,000 149,500		
2d do. - 389,221 81,000 429,721		
3d do. - 171,000 85,500		
5th do. - 225,500 30,000 240,500	26,360 7 7	9,052 21
By balance, remaining on the 31st December, 1807, viz:		
In the hands of the treasurer of the mint, - cents, 12,500		
Ditto, do. do. half cents, 167,000	2,800 0 0	960 00
Copper planchettes,	13,611 1 7	4,666 67
In the hands of the chief coiner, copper planchettes,	47,357 9 9	16,236 95
Profit and loss for this quantity of copper, unaccounted for,	3,780 8 13	
	768,889 2 2	248,338 50

NOTE.—The loss on copper arises principally from planchettes spoiled in the striking, and which are used for alloy. Also, whenever the planchette weighs more than seven penny-weights.

COMPTROLLER'S OFFICE, *April 23d*, 1808.

ANDREW ROSS, *Clerk.*

C.

Summary statement exhibiting the value of coins made at the mint; the amount of disbursements on account of the establishment; the amount allowed for wastage; the amount retained of deposites; and the amount gained on the coinage of copper, from the commencement of the institution to the 31st December, 1807.

Value of gold, silver, and copper coins made at the mint, to 31st December, 1806,	- -	$5,437,657 72
Do. of gold coins made from 1st January, to 31st December, 1807, per statement A, - - - - - - - - -	$437,495 00	
Do. of silver coins do. do. do. do. -	597,448 75	
Do. of copper coins, do. do. do. B, -	9,052 21	
		1,043,995 96
Total value of gold, silver, and copper coins, -	- -	$6,481,653 68
Nett charge on the coinage of gold, silver, and copper, to the 31st December, 1806, per account rendered, - - - - - - -	282,600 67	
Add amount gained on the coinage of copper, to the same period, - -	31,092 57	
	313,693 24	
From the above deduct amount wastage on gold and silver coinage, to same period,	21,549 33	
	292,143 91	
Add amount retained from deposites, - - - - - -	3,110 59	
		295,254 50
Add amount disbursed. on account of the establishment, from the 1st January to 31st December, 1807, - - - - - - -	- -	22,017 32
Add amount of wastage on gold and silver coinage, to 31st December, 1806, as above,	21,549 33	
Do. do. do. from 1st January to 31st Dec. 1807,	3,567 51	
	25,116 84	
From the above deduct amount retained from deposites, to 31st December, 1806, - - - - - - - $3,110 59		
Also, amount retained from deposites, from the 1st January to 31st December, 1807, - - - - - - - 384 27½		
	3,494 86½	
		21,621 97½
		338,893 79½
Deduct amount gained on the coinage of copper, from the commencement of the institution to the 31st December, 1807, per statement herewith, marked B,	- -	33,763 37
Nett amount chargeable to the coinage of gold, silver, and copper, from the commencement of the institution to the 31st December, 1807, including the cost of lots, buildings, machinery, &c. - - - - -	- -	$305,130 42½

COMPTROLLER'S OFFICE, *April* 23, 1808.

ANDREW ROSS, *Clerk.*

10th Congress.] No. 285. [2d Session.

PROTECTION TO MANUFACTURES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, NOVEMBER 21, 1808.

To the Honorable Senate and House of Representatives of the United States in Congress assembled, the petition of the subscribers, twine and line manufacturers, inhabitants of the district of Massachusetts, humbly shows:

That they are enabled to manufacture an ample sufficiency of twine and lines, of every description, and of the first quality, for the supply of the United States, and as cheap as they can be imported; but that foreign articles of this description are attainable at such extensive credit, as the infancy of such an establishment, in this country, will not admit of. That the same impediment will always operate in bar of such an establishment, unless the fostering hand of Government can be extended in aid of the exertions of the manufacturers of our country.

Your petitioners, therefore, pray, that, whenever the wisdom of Congress shall judge it expedient to repeal the present existing non-importation law, that an increase of duties may be laid on twine and lines, imported into the United States from foreign countries, so that the manufacturers of this country may be placed on such a footing of preference, or at least of equality, as may encourage their progress.

Your petitioners are by no means desirous of obtaining the prayer of their petition, by any means, or on any terms, which might operate against the interests of the purchasers and users of their manufactures; and only pray, therefor, with such provisos as may secure the purchasers of their manufactures against the impositions and unjust exactions to which they might otherwise be liable from the manufacturers. And, as in duty bound, will pray.

Petitioners' Names.	Places of abode.	Quantity of articles which each can manufacture annually.	
		Dozens of Lines.	Pounds of Twine.
Nathan Bacon,	Boston,	1,000	2,000
Josiah Dunham,	Boston,	800	2,000
Alexander Geddes,	Charlestown,	600	3,000
Samuel Robbins, jun.	Plymouth,	500	2,000
James Fisher,	Salem,	500	3,000
William Chisholm,	Salem,	1,000	6,000
Edward Tuttle,	Salem,	200	500
Matthew Vincent,	Salem,	200	5,000
James J. Moody,	Salem,	100	3,000
Joseph Wilson,	Beverly,	200	3,000
Whole amount,		46,000	27,500

Note.—Massachusetts district probably uses three thousand dozen lines and ten thousand dozen twine; equal to about one hundred thousand pounds weight; which is annually consumed in the United States.

Of the lines, Massachusetts probably uses three-fourths of all that is wanted in the United States.

This branch of business would give employ to upwards of one thousand persons, *and independence to our country, in one respect.*

The lines being manufactured from hemp, the twine from flax will be of some advantage to the agriculturist, and promote the raising of those highly important articles here.

10th Congress.] No. 286. [2d Session.

REVENUE CUTTERS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, DECEMBER 2, 1808.

Treasury Department, *November* 29, 1808.

Sir:

I had the honor to receive your letter of the 22d instant, respecting the proposed increase of the cutter establishment.

I think that, solely with a view to the execution of the ordinary revenue laws, three additional cutters would be sufficient, viz: one for the District of Maine, one for Rhode Island and the southern coast of Massachusetts, and one for Ocracock, in North Carolina. The vessel which has been employed for ten years, as a revenue boat, in the last place, is necessarily, from the nature of the adjacent waters, and of the service she must perform, of a size nearly equal to that of some of the cutters; and so far as relates to that port, the change would be only nominal; but it is desirable, in order that a commission may be given to the captain and mates, the vessel being often obliged to be at sea.

But, for the purpose of carrying into effect laws which prohibit exportation and restrain importations, more efficient means must be used than are now authorized. And amongst these an increase of revenue cutters is necessary, in addition to the assistance of gun boats, which are better calculated as a stationary force, and for the purpose of stopping, in certain places, than of pursuing, vessels. We want small fast sailing vessels, ten of which will require a less number of men than the smallest frigate, and will cover much more ground. For you will be pleased to observe, that there are but six vessels belonging to the navy, under the size of frigates; and that number is inadequate to the extent of coast, and number of harbors to be watched. An easy draught of water is also a material considera-

tion. But it seems to me that it cannot be doubted, that, if all the navy was employed in that service, they are not sufficient, in point of number, for the object, and that ten or twelve small vessels, in addition, will form a very useful appendage. I propose that they should be revenue cutters, because, in time of peace, and when employed solely in carrying the laws into effect, they will be under the control of the collectors; which, in relation to that object, is preferable; and because, in case of war, they might, according to the existing laws, be placed under the direction of the Navy Department. Their size would vary from 70 to 130 tons; they would carry from six to ten four-pounders, or, if they can be procured, twelve-pounder carronades; and be manned with from fifteen to thirty men each, which is amply sufficient for the object in view.

The expense of building such vessels, coppered and completely fitted for sea, will be, exclusively of the guns, from eight to twelve thousand dollars. The expense of keeping them in service must depend on the wages of seamen. Supposing these at fifteen dollars a month, the annual expense of each vessel may, on an average, be estimated as follows:

Pay of one captain and three mates,	$1,620 00
Pay of twenty seamen, at fifteen dollars,	3,600 00
Rations, estimated at twenty-five cents,	2,640 00
Repairs and contingencies of every description,	1,140 00
	$9,000 00

The cost of twelve vessels would, therefore, on an average, be 120,000 dollars; and their annual support 108,000 dollars. I must add, that this estimate is predicated on a supposition that we would increase the force of these new cutters beyond what has heretofore been usual: for the annual maintenance of those now in service does not cost more than six thousand dollars each. Nor must the proposed expense be considered as altogether additional: for we would then be enabled to substitute the new cutters to a number of armed revenue boats, which have, this year, under existing circumstances, been authorized in many instances, in addition to those usually employed.

No other appropriation is requisite than one similar to that made by the 97th section of the collection law of March 2, 1799. But, if thought preferable, the expense may be paid from moneys in the treasury. The form is immaterial, and it is a mere matter of form.

I have the honor to be, with great respect, sir, yours, &c.

ALBERT GALLATIN.

THOMAS NEWTON, Esq. *Chairman of the Committee of Commerce and Manufactures.*

10th CONGRESS.] No. 287. [2d SESSION.

STATE OF THE FINANCES.

COMMUNICATED TO THE SENATE, DECEMBER 16, 1808.

In obedience to the directions of the act supplementry to the act, entitled "An act to establish the Treasury Department," the Secretary of the Treasury respectfully submits the following report and estimates:

The nett revenue arising from duties on merchandise and tonnage, which accrued during the year 1806, amounted to - - - - - - - - - - - - - $16,615,430

And that which accrued during the year 1807 amounted, as will appear by the statement A, to - 16,059,924

The same revenue, after deducting that portion which arose from the duty on salt, and from the additional duties constituting the Mediterranean fund, amounted, during the year 1806, to - - 14,848,784

And during the year 1807, to - - - - - - - - - - - - 14,375,855

But it is ascertained that the nett revenue which accrued during the three first quarters of the year 1808, did not exceed eight millions of dollars, and is daily decreasing.

The statement B exhibits in detail the several species of merchandise, and other sources, from which that revenue was collected during the year 1807.

It appears, by the statement C, that the sales of the public lands have, during the year ending the 30th September, 1808, amounted to about 200,000 acres; and the payments by purchasers to near 550,000 dollars. The proceeds of sales in the Mississippi territory, being, after deducting the surveying and other incidental expenses, appropriated, in the first place, to the payment of a sum of 1,250,000 dollars, to the State of Georgia, are distinctly stated.

It appears, by the statement D, that the payments on account of the principal of the public debt have, during the same period, amounted to only 2,335,000 dollars. But the payments from the treasury, for the annual reimbursement of the six per cent. and deferred stocks, and for the final reimbursement of the 8 per cent. stock, will (exclusively of a sum of 730,000 dollars, already in the hands of the Treasurer, as agent for the Commissioners of the Sinking Fund) amount, during the last quarter of this year, to 5,376,000 dollars: making the total of public debt reimbursed, from the 1st of April, 1801, to the 1st of January, 1809, about thirty-three millions six hundred thousand dollars, exclusive of more than six millions, paid during the same period, in conformity with the provisions of the treaty and convention with Great Britain, and of the Louisiana convention.

The public debt will, on the 1st day of January, 1809, amount to 56,647,663 dollars; consisting of the following items:

Old six per cent. stock, nominal amount $20,706,603 22, unredeemed - - -	$11,919,877 57
Deferred stock, nominal amount $11,717,476 92, unredeemed - - - - -	9,386,627 08
New six per cent. stock, exchanged at par for old six and deferred, - - - - -	5,993,343 50
New six per cent. stock, arising from conversion of three per cent. stock, at 65 new six, for 100 three per cent. stock, - - - - - - - - - - -	1,859,770 70
1796 six per cent, stock, - - - - - - - - - - -	80,000 00
Louisiana do. - - - - - - - - - - - -	11,250,000 00
Total six per cent. stock, - - - - - - - - - -	$40,489,618 85
Three per cent. stock, - - - - - - - - - -	16,158,044,42
	$56,647,663 27

The interest on the whole debt, and the annual reimbursement on the six per cent. and deferred stocks, will, for the ensuing year, amount to 4,226,000 dollars, leaving, in order to complete the annual appropriation of 8,000,000 dollars, a sum of 3,774,000 dollars, applicable to the reimbursement of the new exchanged six per cent. stock. The whole of that and of the other new six per cent., arising from the conversion of three per cent. stock, amounting together to 7,853,000 dollars, would thus be reimbursed within two years. And after the 1st day of January, 1811, the whole annual amount payable on account of interest and annual reimbursement, could not, during the seven ensuing years, exceed 3,756,000 dollars. But, under existing circumstances, it is believed that the reimbursement of that new six per cent. stock will be nominal, and must be effected by incurring a new debt, to an equal amount.

The actual receipts into the treasury, during the year ending on the 30th September, 1808, as they principally arose from the revenue accrued during the preceding year, (and the payments on account of drawback having been diminished by the embargo,) have been greater than those of any preceding year, and amounted to $17,952,419 90

And the specie in the treasury, on the 1st October, 1807, amounted to - - - 8,529,573 08

Making, together, - - - - - - $26,481,992 98

The disbursements, during the same period, have amounted to $12,635,275 46; consisting of the following items:

Civil department, and miscellaneous expenses, - - - -	$1,258,967 18	
Foreign intercourse, and payment of American claims, assumed by the Louisiana convention, - - - - - - -	406,499 37	
Military and Indian departments, including fortifications and the expenses of the new army, - - - - - - -	3,023,759 55	
Naval department, including the appropriation of $677,064 47, to cover the deficit of the preceding year, - - - - - -	2,257,064 47	
Public debt, principal and interest, (the greater part of the payments for the year 1808 falling, as already stated, in the last quarter) have amounted only to -	5,688,984 89	
		12,635,275 46
Leaving a balance in the treasury, on the 30th September, 1808, of - - -		13,846,717 52
		$26,481,992 98

The cash in the hands of collectors and receivers, and the outstanding revenue bonds, which will almost altogether fall due prior to the first of January, 1810, may, after deducting the debentures yet unpaid, and the expenses of collection, be estimated to have amounted, on the 30th September, 1808, to - - $10,500,000

Making, together with the balance in the Treasury on that day, of - - - 13,846,000

An aggregate of - - - - - - - - $24,346,000

Although the expenses of the present quarter cannot at present be precisely ascertained, they will not, including the reimbursement of 5,376,000 dollars, on account of the principal of the public debt, exceed 8,346,000

Leaving, on the 1st day of January, 1809, a sum of - - - - $16,000,000

Sixteen millions of dollars, in cash or bonds, payable during the year 1809, and applicable to the expenses of that year. It is presumed that the receipts arising from importations and payments for lands, subsequent to the 30th September, 1808, will not be greater than the deductions on account of bad debts, and of the extension of credit on certain articles.

The expenses of the year 1809 would, according to the appropriations already made, and to the usual annual estimates, amount to thirteen millions of dollars, consisting of the following items:

1. Civil list and miscellaneous expenses, - - - - - - - -	$900,000
2. Foreign intercourse, - - - - - - - - -	200,000
3. Grants by Congress, and other miscellaneous unforeseen demands, - - - -	150,000
4. Military and Indian departments, - - - - - - - -	2,736,000
5. Naval department, - - - - - - - - -	1,014,000
6. Annual appropriation for the public debt, - - - - - - -	8,000,000
	$13,000,000

Leaving a surplus of only three millions of dollars for defraying all the expenses for fortifications, military stores, increase of the army and navy, or otherwise incident to a state of actual war, or of preparations for war.

The annual appropriation on account of the public debt, amounting to eight millions, and the interest for the year 1809, being less than three millions of dollars, an authority to borrow five millions would only create a new debt equal to the principal of old debt reimbursed during that year, and appears sufficient to provide for any deficiency arising from extraordinary expenses which may be thus authorized by Congress.

It thus appears, that, notwithstanding the general warfare of the belligerent Powers against neutral nations, and the consequent suspension of commerce which took place in the latter end of the year 1807, and notwithstanding the increased rate of expenditure naturally arising from that state of things, the ordinary revenue will have been sufficient to defray all the expenses of the years 1808 and 1809, including, for 1808, a reimbursement of debt exceeding six millions of dollars, and without making any addition to that debt in 1809. The measures necessary to be adopted, in order to make a timely provision for the service of the ensuing years, depend on the course which the United States will pursue in relation to foreign aggressions. And that being yet unascertained, it becomes necessary to examine the several alternatives left to the choice of Congress.

Either the navigation of the ocean will be abandoned by the United States, or it will be resumed.

The first supposition is that of a continuance of the embargo of the vessels of the United States, and admits of two alternatives:

1. Either a provision, generally forbidding exportations, may continue to make part of the system, in which case importations, whether expressly interdicted or not, must, for want of means of payment, be also discontinued.

2. Or exportations and corresponding importations may be permitted in foreign vessels.

The second supposition also offers two, and only two alternatives. It may, indeed, be admitted, that the decrees of France can be enforced only in her own territories, and in those of her allies; that, however efficient in preventing any commerce between the United States and herself, those decrees cannot materially affect that between her enemies and the United States; and may, therefore, in that respect, be disregarded. But Great Britain having the means of enforcing her orders on the ocean, the navigation of that element cannot be resumed without encountering those orders; and they must either be submitted to or resisted. There can be no middle way between the two courses.

3. Either America must accept the portion of commerce allotted to her by the British edicts, and abandon all that is forbidden—and it is not material whether this be done by legal provisions, limiting the commerce of the United States to the permitted places—or by acquiescing in the capture of vessels stepping beyond the prescribed bounds.

4. Or the nation must oppose force to the execution of the orders of England; and this, however done, and by whatever name called, will be war.

Of those four alternatives, the second and third differ neither in principle nor in their effect on the revenue. As both plans consist in permitting partial exportations and importations, it must be acknowledged that, objectionable as that course may be in other respects, if considered merely in relation to the fiscal concerns of the Union, it will, for the moment, be attended with less difficulties than either the present system or war. For, however narrow the limits to which, on that plan, the exportations and importations of the United States may be reduced, yet there will still be some commerce, and some revenue arising from commerce. And, as in pursuing that humble path, means of defence will become unnecessary, as there will be no occasion for either an army or a navy, it is believed that there would be no difficulty in reducing the public expenditures to a rate corresponding with the fragments of impost which might still be collected. If that course be adopted, no other provision seems necessary than an immediate reduction of expenses.

The system now in force, and war, however dissimilar in some respects, are both considered as resistance. Nor is it believed that their effect on national wealth and public revenue would be materially different. In either case, a portion, and a portion only, of the national industry and capital, heretofore employed in the production, transportation, and exchange of agricultural products, or in the foreign carrying trade, can immediately be diverted to other objects. In case of a continuance of the embargo and non-exportation, either a less quantity of commodities must be produced, or a portion will accumulate until the freedom of commerce shall be restored. In case of war, that surplus will be exported; and although a part must be lost by capture, a portion of the returns will be received. If the embargo and suspension of commerce shall be continued, the revenue arising from commerce will, in a short time, entirely disappear. In case of war, some part of that revenue will remain; but it will be absorbed by the increase of public expenditure. In either case, new resources, to an amount yet unascertained, must be resorted to. But the assertion that that amount will be nearly the same, in either of the two alternatives of embargo or war, is correct only on the supposition that the embargo and non-exportation are, after a certain time, to be superseded by war, unless foreign aggression shall cease; and that rendering therefore preparations for war necessary, they require a rate of expenditure far beyond that of a peace establishment.

If, however, the embargo and non-intercourse are to have equal continuance with the belligerent edicts, indefinite as that is; if it be determined to rely exclusively on that measure, and, at all events, not to risk a war on account of those aggressions; preparations for war will become useless, and the extraordinary expenses need not be incurred. In that case, the expenditure for the year 1809 ought not to exceed the sum of thirteen millions of dollars, which, as has been stated, is requisite for the support of the present establishment. And this would leave for the service of the year 1810, the above-mentioned surplus of three millions, and the proposed loan of five millions, which, together, would be sufficient to defray the peace establishment, and to pay the interest on the public debt during that year. Thus two years more would be provided for, without either increasing the public debt or laying any new taxes. It is certainly only with a view to war, either immediate or contemplated, that it will become necessary to resort, at least to any considerable extent, to extraordinary sources of supply.

Legitimate resources can be derived only from loans or taxes; and the reasons which induce a belief that loans should be principally relied on in case of war, were stated in the annual report of last year. That opinion has been corroborated by every subsequent view which has been taken of the subject, as well as by the present situation of the country. The embargo has brought into, and kept in the United States, almost all the floating property of the nation. And whilst the depreciated value of domestic products increases the difficulty of raising a considerable revenue by internal taxes, at no former time has there been so much specie, so much redundant unemployed capital, in the country. The high price of public stocks, and, indeed, of all species of stocks, the reduction of the public debt, the unimpaired credit of the General Government, and the large amount of existing bank stock in the United States, leave no doubt of the practicability of obtaining the necessary loans on reasonable terms.

The geographical situation of the United States, their history since the Revolution, and, above all, present events, remove every apprehension of frequent wars. It may, therefore, be confidently expected, that a revenue derived solely from duties on importations, though necessarily impaired by war, will always be amply sufficient, during long intervals of peace, not only to defray current expenses, but also to reimburse the debt contracted during the few periods of war.

No internal taxes, either direct or indirect, are, therefore, contemplated, even in the case of hostilities carried against the two great belligerent Powers. Exclusively of the authority which must, from time to time, be given to borrow the sums required, (always providing for the reimbursement of such loans within limited periods) and of a due economy in the several branches of expenditure, nothing more appears necessary than such modifications, and increase of the duties on importations, as are naturally suggested by existing circumstances.

1. Although importations have already considerably diminished, and may, under the system now in force, shortly be altogether discontinued, no reasonable objection is perceived against an increase of duties on such as may still take place. Had the duties been doubled on the 1st of January, 1808, as was then suggested, in case of war, the receipts into the treasury, during that and the ensuing year, would have been increased nine or ten millions of dollars. Those articles of most universal consumption, on which an increase of duty would be inconvenient, are generally either free of duty or abundant.

It is, therefore, proposed, that not only the Mediterranean duties, which will expire on the 1st day of January next, should be continued, but that all the existing duties should be doubled on importations, subsequent to that day.

2. The present system of drawbacks also appears susceptible of modifications. The propriety of continuing generally that provision of the embargo laws, which allows a drawback on articles exported more than one year after they have been imported, is doubtful. A modification might check speculations and monopolies. The diminution of importations has afforded sufficient profits on most of the articles which had been imported; and a provision which would have a tendency to bring into market, and to lessen the price of those articles, would be generally beneficial.

3. The causes which induced the adoption of a partial non-importation act, have ceased to exist. The object then in view, has merged into a far more important one. The selection of interdicted articles was founded on the possibility of obtaining them in other countries than England, and does not agree with existing circumstances. The act producing now no other effect than to increase the temptations, and to produce habits of smuggling, impairs and injures the revenue. A general non-intercourse with that country would supersede that partial measure, and might be executed with greater facility. And, it is believed that, under every event, its repeal will be beneficial, and that a permanent increase of duties on articles selected with the view to those which may be manufactured in the United States, would be preferable.

4. It is believed that the present system of accountability of the military and naval establishment, may be rendered more prompt and direct, and is susceptible of improvements, which, without embarrassing the public service, will have a tendency more effectually to check any abuses by subordinate agents. Provisions to that effect are rendered more necessary by the probable increase of expense in those departments.

All which is respectfully submitted.

ALBERT GALLATIN, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *December 10th*, 1808.

A.

A Statement exhibiting the amount of duties which accrued on Merchandise, Tonnage, Passports, and Clearances, of Debentures issued on the exportation of foreign Merchandise, of payments for Bounties and Allowances, and for expenses of Collection, during the years 1806 *and* 1807.

	DUTIES ON			Debentures issued.	Bounties & Allowances.	Gross Revenue.	Expenses on collection.	Nett Revenue.
	Merchandise.	Tonnage.	Passports & Clearances.					
1806	26,336,848 63	220,908 67	20,588 00	9,146,875 00	198,784 32	17,232,685 98	617,256 05	16,615,429 93
1807	26,697,274 02	206,331 06	19,896 00	10,067,191 00	188,634 90	*a* 16,667,675 18	607,750 96	16,059,924 22

(*a*) Gross Revenue for the year 1807,	$16,667,675 18
Deduct interest and storage,	15,514 69
Gross Revenue, per statement B,	$16,652,160 49

A Statement of the amount of American and Foreign Tonnage employed in foreign trade, for the year 1807, *as taken from the records of the Treasury.*

American tonnage in foreign trade,	Tons, 1,089,876
Foreign tonnage,	86,322
Total amount of tonnage employed in the foreign trade of the United States,	1,176,198
Proportion of foreign tonnage to the whole amount of tonnage employed in the foreign trade of the United States,	7.3 to 100

B.

A Statement exhibiting the value and quantities, respectively, of merchandise, on which duties actually accrued during the year 1807, *(consisting of the difference between articles paying duty, imported, and those entitled to drawback, re-exported) and, also, the nett revenue which accrued during that year, from duties on merchandise, tonnage, passports, and clearances.*

GOODS PAYING DUTIES AD VALOREM.

	$36,261,874	at	12½	per cent.	$ 4,532,734 25
	9,484,682	at	15	do.	1,422,702 30
	526,112	at	20	do.	105,222 40
(*a*)	Additional duty on $46,272,668,	at	2½	do.	1,156,816 70
	$46,272,668				$7,217,475 65

(*b*) Spirits,	9,031,018	gallons,	at	29.4	cents average,	2,656,046 74
(*c*) Sugar,	65,801,816	pounds,	at	2.6	do. do.	1,694,432 20
(*d*) Salt,	3,542,672	bushels,	at	14.6	do. do.	515,920 24
(*e*) Wines,	2,692,737	gallons,	at	30.8	do. do.	829,292 81
(*f*) Teas,	6,173,151	pounds,	at	19.4	do. do.	1,197,966 86
Coffee,	11,016,419	pounds,	at	5	do.	550,820 95
Molasses,	8,255,753	gallons,	at	5	do.	412,787 65
(*g*) All other articles,						807,638 13
						$15,882,381 23

Deduct duties refunded, after deducting therefrom, duties collected on merchandise, the particulars of which could not be ascertained, and difference in calculation,	29,072 35	15,853,308 88
Three and half per cent. retained on drawbacks,		368,275 50
Extra duty of 10 per cent. on merchandise imported in foreign vessels,		203,349 05
Nett amount of duties on merchandise,		$16,424,933 43
Duties on tonnage,	159,983 51	
Light money,	46,347 55	
		206,331 06
Duties on passports and clearances,		19,896 00
		$16,651,160 49
Sundry accounts not yet received, estimated at		1,000 00
Gross revenue, as per statement A,		16,652,160 49
Deduct expenses of collection,		607,750 96
Nett revenue,		$16,044,409 53

Explanatory Statements and Notes.

(*a.*) Additional duty of two and a half per cent.					$1,156,816 70
Three and a half per cent. retained on drawbacks,					9,201 95
Extra duty of ten per cent. on merchandise imported in foreign vessels,					2,130 50
					$1,168,149 15
(*b.*) Spirits—From grain, 1st proof,	932,692	gallons, at	28 cents,		$261,153 76
2d do	9,549		29		2,769 21
3d do	402		31		124 62
4th do	76,349		34		25,958 66
5th do	666		40		266 40
Other materials, 1st & 2d do	1,115,435		25		278,858 75
3d do	3,017,756		28		844,971 68
4th do	3,862,708		32		1,236,066 56
5th do	15,437		38		5,866 06
6th do	24		46		11 04
Gallons,	9,031,018				$2,656,046 74
(*c.*) Sugar—Brown,	55,924,457	pounds at	2½ cents,		$1,398,111 43
White,	9,877,359		3		296,320 77
Pounds,	65,801,816				$1,694,432 20
(*d.*) Salt—Imported, bushels, of 56 lbs.				2,166,429	
Exported,			88,259		
Amount of bounties and allowances, $188,634 90, reduced into bushels, at five bushels the dollar,			943,175		
				1,031,434	
Paying duty, bushels of 56 lbs.				1,134,995 at 20 cents,	$226,999 00
Imported, bushels of 56 lbs.			2,430,604		
Exported,			22,927		
Paying duty, bushels of 56 lbs.				2,407,677 at 12 cents,	288,921 24
			Bushels,	3,542,672	$515,920 24
(*e.*) Wines—Madeira, 1st quality	221,630	gallons, at	58 cents,		$128,545 40
Ditto, 2d do	27,420		50		13,710 00
Sherry and St. Lucar,	309,633		40		123,853 20
Lisbon and Oporto, &c.	548,351		30		164,505 30
Burgundy and Champaign,	10,958		45		4,931 10
Teneriffe, Fayal, Malaga, &c.	413,442		28		115,763 76
Other, in bottles,	90,703		35		31,746 05
Ditto, in casks,	1,070,600		23		246,238 00
Gallons,	2,692,737				$829,292 81
(*f.*) Teas—Bohea	1,544,731	pounds, at	12 cents,		$185,367 72
Souchong,	1,380,429		18		248,477 22
Hyson,	952,482		32		304,794 24
Other green,	2,295,509		20		459,101 80
Extra duty on teas imported from other places than India,					225 88
Pounds,	6,173,151				$1,197,966 86

Explanatory Statements and Notes—Continued.

(*g.*) ALL OTHER ARTICLES.		QUANTITIES.		RATE OF DUTY.	EXCESS OF DUTIES OVER DRAWBACK.	EXCESS OF DRAWBACK OVER DUTIES.	TOTAL.
		Excess of importation over exportation.	Excess of exportation over importation.	Cents.			
Domestic spirits,	gallons,	191	-	7	$13 37		
Beer,	do	189,151	-	8	15,132 08		
Cocoa,	pounds,	1,026,436	-	2	20,528 72		
Chocolate,	do	2,882	-	3	86 46		
Sugar, candy,	do	3,185	-	11½	366 27		
Loaf,	do	34,834	-	9	3,135 06		
Other refined,	do	186,280	-	6½	12,108 20		
Almonds,	do	560,253	-	2	11,205 06		
Prunes and plums,	do	72,934	-	2	1,458 68		
Currants,	do	321,424	-	2	6,428 48		
Figs,	do	90,443	-	2	1,808 86		
Raisins, in jars, and muscadel,	do	367,738	-	2	7,354 76		
Other,	do	1,308,896	-	1½	19,633 44		
Candles, tallow,	do	150,028	-	2	3,000 56		
Wax,	do	5,462	-	6	327 72		
Cheese,	do	150,310	-	7	10,521 70		
Soap,	do	124,132	-	2	2,482 64		
Tallow,	do	1,429,503	-	1½	21,442 54		
Mace,	do	-	2,088	125	-	2,610 00	
Nutmegs,	do	-	2,786	50	-	1,393 00	
Cinnamon,	do	1,254	-	20	250 80		
Cloves,	do	-	9,582	20	-	1,916 40	
Pepper,	do	426,024	-	6	25,561 44		
Pimento,	do	372,818	-	4	14,912 72		
Chinese cassia,	do	61,707	-	4	2,468 28		
Tobacco, manufactured, other than snuff & cigars,		-	815	6	-	48 90	
Snuff,	do	15,969	-	10	1,596 90		
Indigo,	do	155,792	-	25	38,948 00		
Cotton,	do	-	59,623	3	-	1,788 69	
Powder, hair,	do	6,755	-	4	270 20		
Gun,	do	201,899	-	4	8,075 96		
Starch,	do	19,125	-	3	573 75		
Glue,	do	70,139	-	4	2,805 56		
Pewter plates and dishes,	do	52,651	-	4	2,106 04		
Anchors and sheet iron,	do	846,008	-	1½	12,690 12		
Hoop and slit iron,	do	834,200	-	1	8,342 00		
Nails,	do	3,072,238	-	2	61,444 76		
Spikes,	do	284,742	-	1	2,847 42		
Quicksilver,	do	-	17,284	6	-	1,037 04	
Ochre, yellow, in oil,	do	23,072	-	1½	346 08		
Dry, yellow,	do	202,019	-	1	2,020 19		
Spanish brown,	do	754,785	-	1	7,547 85		
White and red lead,	do	2,491,790	-	2	49,835 80		
Lead, and manufactures of lead,	do	2,000,897	-	1	20,008 97		
Seines,	do	9,018	-	4	360 72		
Cordage, tarred,	do	492,478	-	2	9,849 56		
Untarred,	do	73,161	-	2½	1,829 02		
Cables,	do	71,231	-	2	1,424 62		
Steel,	cwt.	10,604	-	100	10,604 00		
Hemp,	do	131,886	-	100	131,886 00		
Yarn, untarred,	do	2	-	225	4 50		
Twine, &c.	do	3,399	-	400	13,596 00		
Glauber salts,	do	144	-	200	288 00		
Coal,	bushels,	569,425	-	5	28,471 25		
Fish, dried, or smoked,	quintals,	160,167	-	50	80,083 50		
pickled, salmon,	barrels,	7,180	-	100	7,180 00		
Mackerel,	do	11,365	-	60	6,819 00		
All other,	do	12,535	-	40	5,014 00		
Glass, black quart bottles,	groce,	15,444	-	60	9,266 40		
Window, not above 8 by 10,	100 sq. ft.	18,953	-	160	30,324 80		
Do do 10 by 12,	do	1,859	-	175	3,253 25		
Do all above 10 by 12,	do	3,842		225	8,644 50		
Cigars,	M.	27,211	-	200	54,422 00		
Lime,	casks,	131	-	50	65 50		
Boots,	pairs,	2,655	-	75	1,991 25		
Shoes, silk,	do	14,016	-	25	3,504 00		
Kid, morocco, &c.	do	36,055	-	15	5,408 25		
All other,	do	10,011	-	10	1,001 10		
Playing cards,	packs,	5,814	-	25	1,453 50		
					816,432 16	8,794 03	807,638 13

TREASURY DEPARTMENT, *Register's Office, November 17th*, 1808.

JOSEPH NOURSE, *Register.*

C.

Statement of the Land sold in the Districts of Marietta, Zanesville, Steubenville, Canton, Chillicothe, Cincinnati, Vincennes, and Jeffersonville, from 1st October, 1807, to 30th September, 1808, showing, also, the amount of receipts from individuals, and payments made by Receivers, during the same time, with the balance due, both on the 1st of October, 1807, and 1st October, 1808.

OFFICES.	Lands sold.		In the hands of Receivers, 1st October, 1807.	Due by individuals, 1st October, 1807.	Receipts by Receivers, from individuals.		Payments by Receivers.			Balance due 1st October, 1808.		Total balance due 1st October, 1808.
	Acres.	Purchase money.			On acc't of purchase money.	On accou't of forfeitures.	Into the Treasury.	The part for expenses.	Repayments.	From individuals.	By Receivers.	
Marietta,	1,236.58¼	$2,473 16½	$4,554 41	$21,482 73½	$8,011 58½	-	$12,565 87	$619 52	-	$15,944 31½	12½	$15,944 44
Zanesville,	22,560.25	45,120 50	8,791 98	179,530 67½	39,749 35	$59 51	46,724 83	1,665 99	-	184,901 82½	$1,876 01	186,777 83½
Steubenville,	24,207.05	69,666 56	61,804 30	436,646 91¾	130,453 62	790 08	159,864 41	5,555 38	$34 08	375,859 85¾	33,149 51	409,009 36¾
Canton,	21,608.19	46,263 35	-	-	11,764 83½	157 76	1,291 94½	1,291 94½	48 00	34,498 51½	10,582 65	45,081 16½
Chillicothe,	19,028.40½	40,890 79½	59,778 56	364,415 68½	116,930 19½	1,117 91½	123,974 25½	4,260 18½	357 00	288,376 28½	53,495 41½	341,871 70
Cincinnati,	51,460.96	104,370 46	112,357 86¼	1,086,060 47¼	201,171 13½	913 81	205,030 63	6,976 90	1,948 17¾	989,259 79¾	110,582 19	1,099,841 98¾
Do. town lots,	13.00	10,794 00	-	-	3,108 19	10 00	-	-	-	7,685 81	-	7,685 81
Vincennes,	22,950.90	45,901 80	26,507 13½	65,169 94¼	14,560 49	32 00	32,953 40	2,529 87	-	96,511 25¼	8,146 22½	104,657 47¾
Jeffersonville,	32,513.88	67,963 91	-	-	19,328 55	48 00	1,968 95¼	1,968 95¼	-	48,635 36	17,407 59¾	66,042 95¼
Total,	195,579.21¾	433,444 54	273,794 24¾	2,153,306 42¾	545,077 95	3,129 07¾	(a)584,374 29¼	24,868 74¼	2,387 25¾	2,041,673 01¾	235,239 72¼	2,276,912 74

	Acres.	*Dollars.*
Total sales of land, from the opening of the land offices to 1st October, 1807,	2,669,994.25¼	5,547,865 83
Amount sold since, as above,	195,579.23¾	433,444 54
Total,	2,865,573.47	5,981,310 37

(*a*.) Paid into treasury, in stock transferred to the United States,		$996 35
Paid in specie, by warrants on Receivers:		
For payments made by themselves,	537,074 58	
For payments made by individuals,	28,917 89	
		565,992 47
Payments by Receivers, to be covered by warrants,		22,732 76¼
		589,721 58¼
Moneys paid by individuals to the Treasurer of the United States, in the year ending 30th September, 1808, included in the above amount of warrants for "payments made by individuals," but not yet stated in the accounts of Receivers,		5,347 29
		$584,374 29¼

STATEMENT C—Continued.

Estimate showing when the instalments which compose the balance due from individuals will become payable.

OFFICES.	Remaining due in 1808.	Becoming due in 1809.	Becoming due in 1810.	Becoming due in 1811.	Becoming due in 1812.	TOTAL BALANCE.
Marietta, - -	$4,926 64	$4,889 57½	$4,018 88	$1,490 93	$618 29	$15,944 31½
Zanesville, - -	41,433 78½	66,371 13	46,925 04	24,011 47	6,160 40	184,901 82½
Steubenville, - -	120,082 27¾	148,871 10	66,815 56	26,112 71	13,978 21	375,859 85¾
Canton, - -	-	-	11,046 85½	11,725 83	11,725 83	34,498 51
Chillicothe, - -	84,601 76	121,996 53	54,595 52	22,533 27½	4,649 20	288,376 28½
Cincinnati, - -	334,849 07¾	290,986 20	216,386 14	125,516 52	21,521 86	989,259 79¾
Do. town lots, -	-	-	2,288 81	2,698 50	2,698 50	7,685 81
Vincennes, - -	923 51¼	18,663 49	34,528 69	34,528 69	7,866 87	96,511 25¼
Jeffersonville, -	-	-	14,653 42	16,990 97	16,990 97	48,635 36
	586,817 05¼	651,778 02½	451,258 91½	265,608 89½	86,210 13	2,041,673 01¾

NOTE.—The latest returns from Zanesville, are to 31st July.

TREASURY DEPARTMENT, *November*, 1808.

C—Continued.

Statement of the lands sold in the Mississippi Territory, from the time of the last report thereon, to the period of the latest returns received at the Treasury; showing, also, the amount of receipts from individuals, and payments made by Receivers, during the same time, with the balance due.

OFFICES.	Lands sold.		In hands of Receivers, per last statement.	Due by individuals, per last statement.	Receipts by Receivers from individuals.		Payments by Receivers.		Balance due.		Total balance due.	Date of the latest returns.
	Acres.	Purchase money.			On account of purchase money.	On account of forfeitures.	Into Treasury.	The part which was for expenses.	By Receivers.	From individuals.		
West of Pearl River,	13,819.90	$27,639 80	$25,636 08	$105,726 00	$6,909 95	- -	$29,691 58½	$672 72½	$2,854 44½	$126,455 85	$129,310 29½	1808, July 13.
East of Pearl River,	4,073.00	8,146 00	1,885 94	6,187 50	2,036 50	- -	1,756 26	1,756 26	2,166 18	12,297 00	14,463 18	" " "
	17,892.90	35,785 80	27,522 02	111,913 50	8,946 45	- -	(a.) 31,447 84½	2,428 98½	5,020 62½	138,752 85	143,773 47½	

(a.) Paid into the Treasury by warrants on Receivers:

For payments made by themselves,	$34,195 82	
For payment made by an individual,	327 00	
		34,515 82
Moneys paid by Receivers in the year ending 30th September, 1808, included in the above amount of warrants, but not yet stated in the accounts of Receivers,		3,067 97½
		$31,447 84½

C—Continued.

Estimate showing when the instalments, which compose the balance from individuals, will become payable.

OFFICES.	Becoming due in 1809.	Becoming due in 1810.	Becoming due in 1811.	Becoming due in 1812.	Total balance.
West of Pearl River,	$35,019 50	$42,263 20	$42,263 20	$6,909 95	$126,455 85
East of Pearl River,	2,062 50	4,099 00	4,099 00	2,036 50	12,297 00
	$37,082 00	$46,362 20	$46,362 20	$8,946 45	$138,752 85

TOTAL SALES OF LANDS.—From the opening of the Land offices to the period of the last report, - - - Acres, 74,831.50½ $149,663 01
Amount sold since, as above, - - - - - - - - 17,892.90 35,785 48

Total, - - 92,724.40½ $185,480 81

TREASURY DEPARTMENT, *November*, 1808.

D.

An estimate of the principal redeemed of the Debt of the United States, from the 1st October, 1807, to the 30th September, 1808; showing the redemption of the Principal of the said debt, from the 1st April, 1801, to the 30th September, 1808.

			Redemption from 1st October, 1807, to 30th September, 1808.	Redemption from 1st April, 1801, to 30th Sept'r, 1807, per the Secretary's report of the 5th December, 1807.	Total principal redeemed, from 1st April, 1801, to 30th September, 1808.
I. *On account of the Domestic Debt.*					
Amount of warrants issued on the Treasurer of the United States, on account of the interest of the domestic debt, of the reimbursement of the old six per cent. and deferred stocks, and of the purchase of the eight per cent. and exchanged six per cent. stocks, from 1st October, 1807, to the 30th September, 1808, exclusive of $320 78 repaid into the treasury, was		$4,895,437 18			
Deduct interest which accrued during the same period, calculated quarter yearly,	2,596,368 65				
And loss on the purchase of stock,	5,229 03	= 2,601,597 68			
			2,293,839 50	9,375,893 80	11,669,733 30
Reimbursement of the navy six per cent. stock,			- - -	711,700 00	711,700 00
Do. of the five and a half per cent. stock,			- - -	1,847,500 00	1,847,500 00
Do. of the four and a half per cent stock,			- - -	176,000 00	176,000 00
Payments made in certificates of the debt of the United States on account of lands,			1,011 34	267,229 36	268,240 70
Payments made to foreign officers, and for certain parts of the domestic debt,			49 20	76,477 86	76,527 06
Payments on account of domestic loans,			- - -	3,440,000 00	3,440,000 00
II. *On account of the Foreign Debt.*					
The amount of warrants issued on the Treasurer, exclusive of $2,366 70 repaid into the treasury, and $665 80 commissions to agents purchasing bills of exchange, was		$790,145 23			
Add this sum, being a balance unapplied of a remittance to the bankers in Amsterdam, for the purchase of books for Congress, and which is, by warrant, transferred to the account of the foreign debt,		488 60			
		790,633 83			
Deduct interest accruing thereon:					
On the Dutch debt, including commissions and charges,	24,280 00				
On the Louisiana six per cent. stock, including commissions,	676,121 28				
On the exchanged six per cent. stock, interest payable in Europe,	7,592 07				
On the converted six per cent. stock, interest payable in Europe,	15,757 84				
	723,751 19				
And loss on exchange,	26,680 84	= 750,432 03			
			40,201 80	9,987,294 69	10,027,496 49
		Dollars,	2,335,101 84	25,882,095 71	28,217,197 55

TREASURY DEPARTMENT, *Register's Office, 30th November,* 1808.

JOSEPH NOURSE, *Register.*

10th CONGRESS.] No. 288. [2d SESSION.

MINT.

COMMUNICATED TO THE SENATE, JANUARY 5, 1809.

To the Senate and House of Representatives of the United States:

I communicate, for the information of Congress, the report of the Director of the Mint, of the operations of that establishment during the last year.

TH: JEFFERSON.

January 5, 1809.

MINT OF THE UNITED STATES, *January 2d*, 1809.

SIR:

I have the honor, once more, of laying before you an annual report of the operations of the mint.

From the treasurer's statement, herewith transmitted, it will appear, that, during the last year, there have been struck at the mint, 1,368,600 pieces of silver coin, amounting to $684,300; 58,288 pieces of gold coin, amounting to $284,665; and 1,509,000 pieces of copper coin, amounting to $13,090, making in the whole, 2,935,888 pieces of coin, amounting to $982,055.

The gold and silver bullion at this time in the mint, deposited for coinage, amounts to upwards of $250,000; and I have good ground to assure you, sir, that, even in the present embarrassed state of commerce, the banks in this city alone, will be able to furnish an ample supply of bullion for a long time to come.

I have the honor to be, with sentiments of the greatest esteem,

Your most obedient, faithful servant,

R. PATTERSON.

THOMAS JEFFERSON, *President of the United States.*

A Statement of the Coins struck at the Mint of the United States, from the 1st of January to the 31st of December, 1808, viz:

	GOLD COINS.		Amount in Dolls.	Total.
	Half Eagles.	Quarter Eagles.		
Quarter ending 31st March,	13,130	2,710	72,425	
Do. 30th June,	15,297	-	76,485	
Do. 30th September,	16,400	-	82,000	
Do. 31st December,	10,751	-	53,755	
58,288 pieces of gold coins,	55,578	2,710		
Total amount of gold coins,				284,665

	SILVER COINS.		
	Half Dollars.		
Quarter ending 31st March,	260,000	130,000	
Do. 30th June,	442,000	221,000	
Do. 30th September,	270,000	135,000	
Do. 31st December,	396,600	198,300	
1,368,600 pieces of silver coins,	1,368,600		
Total amount of silver coins,			684,300

	COPPER COINS.			
	Cents.	Half Cents.		
Quarter ending 31st March,	102,000	64,000	1,340	
Do. 30th June,	366,000	336,000	5,340	
Do. 30th September,	641,000	-	6,410	
Do. 31st December,				
1,509,000 pieces of copper coins,	1,109,000	400,000		
Total amount of copper coins,				13,090
2,935,888 Total number of pieces.		Amount of all the coins struck in 1808,		$982,055

MINT OF THE UNITED STATES, *Treasurer's Office, Philadelphia, 31st December*, 1808.

BENJAMIN RUSH.

An Abstract of the ordinary expenses of the Mint of the United States, from the 1st January to the 31st December, 1808, viz:

	Salaries.	Wages.	Incidental.	Totals.
Quarter ending in March,	2,650	1,796 22	683 56	5,129 78
June,	2,650	1,936 32	1,023 95	5,610 27
September,	2,650	1,993 62	586 85	5,229 47
December,	2,650	1,896 43	900 34	5,446 77
	10,600	7,621 59	3,194 70	
			Amount,	$21,416 29

MINT OF THE UNITED STATES, *Treasurer's Office, Philadelphia, 31st December*, 1808.

BENJAMIN RUSH.

10th CONGRESS.] No. 289. [2d SESSION.

ANNUAL RECEIPTS FOR SEVENTEEN YEARS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JAN. 7, 1809.

TREASURY DEPARTMENT, *January* 4, 1809.

SIR:

I have the honor, in compliance with the resolution of the House of Representatives of the 20th ultimo, to transmit a statement of the sums annually received at the treasury of the United States, since the commencement of proceedings under the constitution; and also, a statement exhibiting the annual amount of the respective branches of the customs and the charges thereon.

I have the honor to be, very respectfully, sir, your obedient servant,

ALBERT GALLATIN.

The Honorable the SPEAKER *of the House of Representatives*.

A General Statement of the Annual Receipts of the United States, from the commencement of the present Government, to the 31st December, 1807.

Years.	CUSTOMS. Amount of imports and tonnage.	INTERNAL REVENUE. Duties on spirits distilled, &c.	Direct tax.	Postage of letters.	Sales of public lands.	Fees letters patent for land, fines, penalties, and forfeitures.	Amount.
1791	4,399,472 99	- -	- -	- -	- -	311 00	311 00
1792	3,443,070 85	208,942 81	- -	- -	- -	118 00	209,060 81
1793	4,255,306 56	337,705 70	- -	11,020 51	- -	660 00	349,386 21
1794	4,801,065 28	274,089 62	- -	29,478 49	- -	570 00	304,138 11
1795	5,588,461 26	337,755 36	- -	22,400 00	- -	600 00	360,755 36
1796	6,567,987 94	475,289 60	- -	72,909 84	4,836 13	1,380 00	554,415 57
1797	7,549,649 65	575,491 45	- -	64,500 00	83,540 60	1,816 49	725,348 05
1798	7,106,061 93	644,357 95	- -	39,500 00	11,963 11	1,022 00	696,843 06
1799	6,610,449 31	779,136 44	- -	41,000 00	- -	17,711 81	837,848 25
1800	9,080,932 73	809,396 55	734,223 97	78,000 00	443 75	15,249 84	1,637,314 11
1801	10,750,778 93	1,048,033 43	534,343 38	79,500 00	167,726 06	3,950 54	1,833,553 41
1802	12,438,235 74	621,898 89	206,565 44	35,000 00	188,628 02	4,213 96	1,056,306 31
1803	10,479,417 61	215,179 69	71,879 20	16,427 26	165,675 69	4,240 00	473,401 84
1804	11,098,565 33	50,941 29	50,198 44	26,500 00	487,526 79	5,480 83	620,647 35
1805	12,936,487 04	21,747 15	21,882 91	21,342 50	540,193 80	3,079 42	608,245 78
1806	14,667,698 17	20,101 45	55,763 86	41,117 67	765,245 73	2,400 00	884,628 71
1807	15,845,521 61	13,051 40	34,732 56	3,614 73	466,163 27	5,643 62	523,205 58
Dolls.	147,619,162 93	6,433,118 78	1,709,598 76	582,311 00	2,881,942 95	68,447 02	11,675,409 51

General Statement—Continued.

Years.	LOANS. Temporary loans, Bank U. States, &c.	Funded eight and six per cent. stocks.	Foreign loans.	Amount.	MISCELLANEOUS. Debts due U. States under the late Government.	Proceeds United States Bank stock & dividends capital stock Bank U.S.
1791	- -	- -	$361,391 34	361,391 34	10,143 28	
1792	$2,556,595 56	- -	2,545,902 89	5,102,498 45	4,702 82	$8,028
1793	600,000 00	- -	1,197,272 01	1,797,272 01	8,448 58	38,500
1794	3,400,000 00	- -	607,950 78	4,007,950 78	693 50	303,472
1795	3,300,000 00	- -	96,424 00	3,396,424 00	5,317 97	160,000
1796	320,000 00	- -	- -	320,000 00	5,053 74	1,240,000
1797	- -	70,000 00	- -	70,000 00	17,714 95	385,220
1798	200,000 00	- -	- -	200,000 00	6,710 68	79,920
1799	- -	5,000,000 00	- -	5,000,000 00	2,943 39	71,040
1800	- -	1,565,229 24	- -	1,565,229 24	7,704 79	71,040
1801	- -	- -	- -	- -	808 16	88,800
1802	- -	- -	- -	- -	500 63	1,327,560
1803	- -	- -	- -	- -	135 46	- -
1804	- -	- -	- -	- -	- -	- -
1805	- -	- -	- -	- -	- -	- -
1806	- -	- -	- -	- -	617 14	- -
1807	- -	- -	- -	- -	- -	- -
Dolls.	11,376,595 56	6,635,229 24	4,808,941 02	21,820,765 82	71,495 09	3,773,580

General Statement—Continued.

Years.	MISCELLANEOUS—Continued. Interest on 6 per cent. stock, for remittances to Europe	Cents & half cents, interest due on notes, and surplus gained on remittances in gold, repayments.	Sales public stores, proceeds prizes, sale revenue cutters, sales public armed vessels, &c.	Amount.	Aggregate amount for each year.
1791	- -	$23 82	- - -	$10,167 10	$4,771,342 43
1792	- -	857 83	$4,240 00	17,828 65	8,772,458 76
1793	- -	1,281 79	- - -	48,230 37	6,450,195 15
1794	- -	22,535 98	- - -	326,701 48	9,439,855 65
1795	$4,800	- - -	- - -	170,117 97	9,515,758 59
1796	42,800	10,072 40	- - -	1,297,926 14	8,740,329 65
1797	- -	10,110 34	738 00	413,783 29	8,758,780 99
1798	78,675	7,597 00	3,363 13	176,265 81	8,179,170 80
1799	- -	14,781 25	9,751 11	98,515 75	12,546,813 31
1800	- -	27,531 64	24,225 83	130,502 26	12,413,978 34
1801	10,125	18,407 93	242,982 52	361,123 61	12,945,455 95
1802	- -	21,757 52	151,433 75	1,501,251 90	14,995,793 95
1803	- -	105,632 85	5,509 87	111,278 18	11,064,097 63
1804	- -	92,908 80	14,185 90	107,094 70	11,826,307 38
1805	- -	15,960 38	- - -	15,960 38	13,560,693 20
1806	- -	6,450 00	537 05	7,604 19	15,559,931 07
1807	- -	84,112 25	- - -	84,112 25	16,452,839 44
Dolls.	136,400	440,021 78	456,967 16	4,878,464 03	185,993,802 29

TREASURY DEPARTMENT, *Register's Office, December 31st*, 1808.

JOSEPH NOURSE, *Register.*

Statement showing the amount of the respective branches of the Customs, and the charges thereon, from the commencement of the present Government to the 31st December, 1807.

To 31st December.	GROSS AMOUNT OF					
	Duties on Merchandise.	Duties on Mediterranean Fund.	Duties on Tonnage.	Light Money.	Passports and Clearances.	Fines, Penalties, &c.
1791	$6,494,225 42	- -	$375,223 28	- -	- -	$4,234 95
1792	4,938,074 65	- -	157,365 25	- -	- -	479 61
1793	6,598,445 31	- -	120,608 82	- -	- -	1,931 49
1794	8,588,382 98	- -	80,113 38	- -	- -	2,699 27
1795	11,163,370 23	- -	86,889 58	- -	- -	3,473 22
1796	12,581,167 12	- -	92,854 09	- -	4,508	3,337 19
1797	12,866,984 69	- -	103,665 20	- -	13,886	15,613 12
1798	11,402,185 17	- -	107,253 88	- -	9,978	8,199 23
1799	15,251,952 68	- -	128,698 39	- -	12,518	10,726 38
1800	16,003,779 77	- -	143,523 71	- -	14,804	14,889 09
1801	20,594,331 48	- -	188,147 79	- -	18,238	20,993 37
1802	14,843,132 91	- -	163,266 64	- -	13,982	16,893 15
1803	14,265,346 48	- -	166,639 13	- -	15,966	15,343 23
1804	19,886,210 04	610,187 61	160,029 31	49,300 16	17,366	10,724 00
1805	22,299,859 17	1,234,194 57	156,949 63	59,300 85	18,954	30,167 76
1806	24,825,592 10	1,373,655 38	166,798 31	52,531 06	20,318	4,327 83
1807	25,530,832 54	1,446,685 01	162,128 95	46,554 90	19,896	4,231 35
	$248,133,872 74	$4,664,722 57	$2,560,255 34	$207,686 97	$180,414	$168,264 24

STATEMENT—Continued.

To 31st December.	GROSS AMOUNT OF			PAYMENTS FOR			
	Unclaimed Merchandise.	Marine Hospital Money.	Surplus of Official Emoluments.	Drawback on Merchandise Exported.	Drawback on Mediterranean Fund.	Drawback on exported domestic distilled spirits, in consideration of impost on molassses.	Drawback on domestic manufactured Snuff exported.
1791	-	-	-	$69,805 85	-	- -	-
1792	-	-	-	137,861 57	-	$136,428 21	-
1793	-	-	-	279,809 83	-	89,051 70	-
1794	-	-	-	1,615,574 44	-	42,641 97	-
1795	-	-	-	2,898,765 79	-	49,247 55	-
1796	-	-	-	4,784,050 12	-	117,014 98	5,214 87
1797	956 74	-	-	4,207,728 43	-	69,135 54	14,702 33
1798	474 72	-	-	4,799,498 27	-	42,267 80	630 06
1799	35,673 56	-	-	5,780,662 72	-	56,400 34	-
1800	4,128 76	-	-	6,193,725 52	-	80,076 01	-
1801	6,530 00	-	-	6,832,399 27	-	37,699 33	-
1802	966 59	109.954 56	2,232 69	6,087,465 42	-	91,919 63	-
1803	2,234 51	54,933 21	3,190 43	2,610,661 06	-	24,957 56	-
1804	1,233 32	58,210 98	1,535 20	5,112,714 18	810 54	710 05	-
1805	804 40	58,005 98	21,428 43	8,012,837 12	137,584 17	- -	-
1806	1,676 80	66,820 01	27,170 92	9,465,901 11	213,645 78	63 68	-
1807	3,225 47	61,474 47	42,592 95	9,727,351 80	268,207 35	- -	
	$58,204 87	$409,399 21	$98,150 62	78,616,815 50	$650,247 84	$837,614 35	$20,547 26

STATEMENT—Continued.

To 31st December.	PAYMENTS FOR					NETT AMOUNT OF CUSTOMS.
	Drawback on exported domestic refined sugar, in consideration of impost on brown sugar.	Bounty on exported pickled fish and provisions, in consideration of impost on salt.	Allowance to vessels employed in fisheries, in consideration of impost on salt for dried fish.	Expenses attending prosecutions.	Expenses on collection of the customs.	
1791	- -	$29,682 31	- -	$490 62	$239,541 03	$6,534,263 84
1792	- -	44,772 17	- -	178 15	161,754 79	4,614,924 62
1793	- -	16,731 16	72,965 32	552 89	188,362 13	6,073,512 59
1794	- -	13,767 85	93,768 91	1,038 37	221,090 23	6,683,313 86
1795	4,329 12	14,854 81	66,280 47	486 31	260,359 28	7,959,409 70
1796	21,098 36	16,998 99	76,889 63	1,271 59	291,206 91	7,368,120 94
1797	12,796 13	12,398 53	80,175 76	2,323 34	343,434 26	8,258,111 43
1798	3,279 80	19,220 12	94,684 30	184 10	375,879 33	6,192,447 22
1799	4,984 42	20,769 15	128,605 87	615 05	412,183 45	9,035,348 01
1800	5,783 86	18,325 21	87,853 45	3,940 70	440,373 62	9,351,346 96
1801	9,432 58	28,586 38	74,520 92	127 06	482,772 70	13,362,702 40
1802	16,729 28	29,700 63	104,447 92	700 08	492,205 55	8,327,260 03
1803	6,828 48	34,790 04	117,173 57	1,278 52	405,536 37	11,322,427 39
1804	441 50	46,922 90	145,986 93	1,912 45	488,333 24	14,996,965 03
1805	- -	37,746 32	152,927 72	1,147 03	557,541 94	14,979,880 49
1806	181 69	37,133 72	162,191 99	665 90	613,785 88	16,015,317 66
1807	- -	27,414 03	161,254 17	24,883 51	615,621 71	16,492,889 07
	$85,885 22	$449,814 32	$1,620,026 73	$41,795 67	$6,589,982 42	$167,568,241 25

TREASURY DEPARTMENT, *Register's Office, December* 31, 1808.

JOSEPH NOURSE, *Register.*

10th CONGRESS.] No. 290. [1st SESSION.

DUTIES AND DRAWBACKS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 13, 1809.

SIR: TREASURY DEPARTMENT, *January* 11, 1809.

In obedience to the permanent order of the House of Representatives, passed on the third of March, 1797, I have the honor to transmit a statement exhibiting the amount of duties and drawbacks on goods, wares, and merchandise, imported into the United States, and exported therefrom, during the years 1805, 1806, and 1807.

I have the honor to be, very respectfully, sir, your obedient servant,

ALBERT GALLATIN.

The Hon. the SPEAKER *of the House of Representatives.*

A Statement exhibiting the amount of Drawback payable on sundry articles exported from the United States, in the years 1805, 1806, *and* 1807, *compared with the amount of Duties collected on the same, respectively.*

SPECIES OF MERCHANDISE.	IN THE YEAR 1805.		IN THE YEAR 1806.		IN THE YEAR 1807.	
	Duties received.	Drawback payable.	Duties received.	Drawback payable.	Duties received.	Drawback payable.
On Merchandise—	Dollars.	Dollars.	Dollars	Dollars.	Dollars.	Dollars.
Paying a duty of 12½ per cent. *ad val.*	–	42,239	–	168		
Do 13⅓ do –	–	2,410				
Do 15 do –	5,792,800	834,456	6,493,372	1,160,844	6,709,598	1,256,450
Do 15½ do –	–	–	17,858	3,254	37	1,969
Do 16⅔ do –	338,539	151,949	189,333	96,335	98,790	54,138
Do 17½ do –	1,339,132	109,881	1,636,240	201,526	1,861,965	223,270
Do 19¼ do –	72,046	18,292	58,721	15,194	44,330	10,690
Do 20 do –	–	18				
Do 22½ do –	86,419	8,190	129,797	10,038	127,468	12,892
Do 24¼ do –	16,103	1,274	11,480	1,482	5,679	865
Wines, Madeira, – – –	171,592	48,194	226,271	44,382	178,466	34,530
Burgundy and Champaigne, –	2,556	732	3,701	794	5,873	904
Sherry and St. Lucar, –	130,339	8,696	135,588	9,946	143,447	17,568
Claret, – – –	86,086	58,745	51,345	38,062	70,651	37,359
Lisbon, Oporto, &c. – –	90,148	1,396	145,993	3,212	173,918	6,921
Teneriffe, Fayal, &c. –	289,824	57,078	93,089	70,210	154,331	36,020
All other, – – –	956,983	699,368	644,712	574,390	980,818	705,390
Spirits, distilled from grain, – –	178,881	54,425	387,429	28,632	344,181	50,936
Do from other materials,	2,545,499	402,661	3,056,364	312,942	2,792,001	401,357
Do from domestic do. –	94				13	
Molasses, – – – –	465,645	1,200	430,305	1,422	415,358	1,225
Beer, Ale, and Porter, – –	21,534	4,544	17,615	2,938	17,747	2,517
Tea, Bohea, – – –	63,565	7,889	49,261	757	190,613	1,499
Souchong, – – –	371,655	159,849	508,687	222,424	396,820	135,689
Hyson, &c. – – –	234,088	77,565	293,907	84,412	429,109	119,834
Other Green, – – –	359,442	101,673	549,999	109,208	610,099	145,651
Coffee, – – – –	2,345,853	1,992,982	3,265,335	2,259,761	2,865,818	2,150,843
Cocoa, – – – –	122,277	74,968	158,521	122,653	185,191	157,033
Chocolate, – – – –	132	1	98	32	109	21
Sugar, Brown, – – –	4,152,366	2,550,880	4,204,548	2,304,061	4,221,561	2,691,284
White Clayed, – –	1,245,284	924,918	1,022,579	923,717	1,406,390	1,065,804
Loaf and Candy, – –	5,507	5,154	598	124	3,506	4
Other refined, – –	15	–	63		12,108	
Almonds, – – – –	3,548	603	7,902	2,120	15,271	3,907
Currants, – – – –	828	–	7,581	133	8,394	1,897
Prunes and Plums, – –	4,501	1,062	2,277	904	1,948	472
Figs, – – – –	5,062	523	8,476	274	2,631	791
Raisins, in jars and boxes, – –	21,468	4,153	17,139	1,575	10,227	2,771
Do all other, – – –	31,210	1,387	37,021	763	23,983	4,197
Candles, Tallow, – – –	3,218	1,286	8,349	4,577	9,391	6,136
Wax, – – –	252	97	400	20	415	84
Cheese, – – – –	32,735	26,266	55,031	35,293	55,544	43,435
Soap, – – – –	33,025	27,504	52,765	34,630	34,164	30,288
Tallow, – – – –	7,737	536	35,836	5,938	24,513	1,816
Spices, Mace, – – –	14,094	1,388	16,486	19,056	5,889	8,141
Nutmegs, – – –	14,702	1,536	9,281	8,695	2,873	4,073
Cinnamon, – – –	4,061	1,036	1,766	3,468	1,797	1,492
Cloves, – –	13,368	3,593	6,169	10,558	9,411	10,916
Pepper, – –	247,204	271,896	298,692	173,170	249,520	209,806
Pimento, – –	5,531	4,783	23,317	3,486	45,271	28,473
Chinese Cassia, –	15,470	11,999	11,727	4,197	7,261	4,589
Tobacco, – – – –	404	125	831	416	330	365
Snuff, – – –	1,366	686	2,981	1,087	6,797	5,017
Indigo, – – –	118,886	92,763	189,263	116,509	232,141	185,186
Cotton, – – – –	75,488	69,372	71,553	44,697	110,465	107,388
Powder, Hair, – – –	274	28	457	228	294	19
Gun, – – –	27,540	1,286	11,240	2,922	9,685	1,520
Starch, – – – –	292	19	443	5	576	
Glue, – – – –	1,507	171	4,281	35	2,812	5
Pewter Plates and Dishes, – –	2,726	–	3,128		2,106	
Anchors and Sheet Iron, – –	11,171	–	8,766		13,046	275

STATEMENT—Continued.

SPECIES OF MERCHANDISE.	IN THE YEAR 1805.		IN THE YEAR 1806.		IN THE YEAR 1807.	
	Duties received.	Drawback payable.	Duties received.	Drawback payable.	Duties received.	Drawback payable.
	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.
Hoop and Slit Iron,	2,019	272	3,359	597	10,641	2,153
Nails,	83,516	12,845	84,636	22,552	85,123	22,600
Spikes,	4,736	158	4,109	24	2,860	9
Quicksilver,	5,575	61	6,424	3,211	1,409	2,349
Paint, Ochre, Yellow, in Oil,	375	40	390	56	390	38
Dry Yellow,	1,831	67	1,264	63	2,176	148
Spanish Brown,	6,842	11	6,198	-	7,650	86
White and Red Lead,	43,530	317	53,853	709	50,617	384
Lead, and manufactures of,	45,607	443	38,276	2,499	23,305	3,112
Seines,	194	-	446	18	361	
Cordage, Tarred,	17,434	1,268	11,341	6,404	19,941	8,707
Do. Untarred,	1,601	63	1,188	-	1,846	
Cables,	1,256	-	889	242	1,676	229
Steel,	10,274	498	13,468	1,171	13,231	2,427
Hemp,	115,946	-	117,014	-	132,389	10
Untarred Yarn,	-	-	-	-	5	
Twine and Pack-thread,	12,793	366	14,729	1,240	14,387	751
Glauber Salts,	896	-	207	-	287	
Salt,	765,804	2,413	862,694	16,376	731,508	19,689
Coal,	25,810	204	15,857	90	28,874	153
Fish, Dried,	77,800	-	120,638	-	88,043	
Pickled, Salmon,	7,505	-	7,537	-	7,869	
Mackerel,	6,708	-	9,739	-	7,500	
All other,	4,602	-	7,108	-	5,470	
Glass, Black Quart Bottles,	12,992	3,535	15,433	2,873	12,214	2,807
Window,	53,031	281	54,009	1,191	42,734	405
Cigars,	34,274	885	50,661	4,101	59,812	4,581
Lime,	305	-	170	-	66	
Boots,	1,984	131	3,212	328	2,096	91
Shoes and Slippers of Silk,	3,805	1,420	4,371	2,544	18,434	9,123
Do. all other,	10,260	4,742	11,484	3,910	2,205	1,132
Cards, Wool and Cotton,	-	-	2			
Do. Playing,	3,537	-	2,985	-	1,964	485
Dollars,	23,545,114	8,955,745	26,197,658	9,146,875	26,709,833	10,067,191

TREASURY DEPARTMENT, *Register's Office, January* 9, 1809.

JOSEPH NOURSE, *Register.*

10th CONGRESS.] **No. 291.** [2d SESSION.

SINKING FUND.

COMMUNICATED TO THE SENATE, FEBRUARY 6, 1809.

WASHINGTON, *February* 4, 1809.

The Commissioners of the Sinking Fund respectfully report to Congress as follows:

That the measures which have been authorized by the Board, subsequent to their report of the 5th of February, 1808, so far as the same have been completed, are fully detailed in the report of the Secretary of the Treasury to this Board, dated the third day of the present month, and in the statements therein referred to, which are herewith transmitted and prayed to be received as part of this report.

JOHN MILLEDGE, *President of the Senate, pro tempore.*
ALBERT GALLATIN, *Secretary of the Treasury.*
CÆSAR A. RODNEY, *Attorney General of the United States.*

The Honorable the PRESIDENT *of the Senate.*

The Secretary of the Treasury respectfully reports to the Commissioners of the Sinking Fund—

That the balance remaining unexpended at the close of the year 1806, and applicable to payments falling due after that year, which balance, as appears by the statement B, annexed to the last annual report, amounted to one million eight hundred and eighty-six thousand three hundred and fifty-eight dollars and ten cents, - - - - - - - - - $1,886,358 10

Together with the disbursements made during the year 1807, out of the treasury, on account of the principal and interest of the public debt, which disbursements, as appears by the statement C, annexed to the last annual report, amounted to six millions three hundred and forty-seven thousand four hundred and sixty-five dollars and eighty-four cents, - - - - - 6,347,465 84

And with a further sum, arising from a profit on the remittances from America to Europe, purchased in the year 1807, which profit, as appears by the statement D, annexed to the last annual report, amounted to nine thousand four hundred and twenty-seven dollars and fifty-eight cents, - 9,427 58

And amounting, altogether, to eight millions two hundred and forty-three thousand two hundred and fifty-one dollars and fifty-two cents, - - - - - - - - - $8,243,251 52

Have been accounted for in the following manner, viz:

I. There was repaid into the treasury, during the year 1807, on account of the principal of protested bills of exchange, of moneys heretofore advanced for the payment of interest and reimbursement of the funded domestic debt, and of moneys advanced for the purchase of stock, as appears by the statement E, annexed to the last annual report, a sum of sixty-one thousand one hundred and eighty nine dollars and sixty-six cents, - - - - - - - - - $61,189 66

II. The sums actually applied, during the same year, to the payment of the principal and interest of the public debt, as ascertained by accounts rendered to the Treasury Department, amount, as will appear by the statement A, to seven millions three hundred and sixty-one thousand three hundred and forty-three dollars and seventy-seven cents, viz:

1. Paid in reimbursement of the principal of the debt, - -	$3,727,168 97	
2. Paid on account of the interest and charges on the same, - -	3,634,174 80	
		7,361,343 77

III. The balance remaining unexpended at the close of the year 1807, and applicable to payments falling due after that year, as ascertained by accounts rendered to the Treasury Department, amounted, as will appear by the statement B, to eight hundred and twenty thousand seven hundred and eighteen dollars and nine cents, - - - - - - - - - 820,718 09

$8,243,251 52

That, during the year 1808, the following disbursements were made out of the treasury, on account of the principal and interest of the public debt, viz:

I. On account of the reimbursement and interest of the domestic debt, - - - - - $9,405,621 29
II. On account of the domestic unfunded debt, - - - - - - - - - 49 20
III. On account of the principal and interest of the foreign debt, and of the interest on the Louisiana stock, and on exchange and converted stocks, payable in Europe, - - - - - 924,343 11

Amounting, altogether, as will appear by the annexed list of warrants C, to ten millions three hundred and thirty-thousand and thirteen dollars and sixty cents, - - - - $10,330,013 60

Which disbursements were made out of the following funds, viz:

I. From the balance remaining unexpended at the end of the year 1807, of the annual appropriation of eight millions of dollars for that year, which was paid at the treasury, out of the proceeds of duties on goods, wares, and merchandise, imported, and on the tonnage of ships or vessels, and which balance, as stated in the last annual report, amounted to - - - - $711,529 81

II. From the funds constituting the annual appropriation of eight millions of dollars, for the year 1808, viz:

From the fund arising from the interest on the debt transferred to the commissioners of the sinking fund, as per statements I, - - - -	$1,035,028 93	
From the funds arising from the sale of public lands, being the amount paid into the treasury from the 1st October, 1807, to 30th September, 1808, as per statement K, - - - - - - - - - -	600,508 29	
From the proceeds of duties on goods, wares, and merchandise, imported, and on the tonnage of vessels, - - - - - - - -	6,364,462 78	
Amounting, altogether, to - - -		8,000,000 00

III. From the proceeds of duties on goods, wares, and merchandise, imported, and on the tonnage of ships or vessels, advanced in part, and on account of the annual appropriation for the year 1809, 1,547,301 48

IV. From repayments into the treasury, on account of remittances purchased for providing for the foreign debt, and of advances made to commissioners of loans, and agents for the purchase of stock, as will appear by the statement E, viz:

Repayment of principal advanced from the treasury, - - - - -	$68,795 11	
Damages and interest recovered, - - - - - -	2,366 70	
		71,161 81

V. From the moneys appropriated by law, for paying commissions to agents employed in the purchase of remittances, for the Dutch debt, (the commissions, for the purchase of remittances on account of interest on Louisiana stock, and on exchanged and converted stocks, payable in Europe, having been paid out of the annual appropriation of eight millions of dollars) being the amount paid at the treasury, during the year 1808, for that object, as will appear by the statement C, - - - - - - - - - - - - - 20 50

10,330,013 60

That the abovementioned disbursements, together with the above stated balance, which remained unexpended at the close of the year 1807, of - - - - - - - - - 820,718 09

And amounting, altogether, to eleven millions one hundred and fifty thousand seven hundred and thirty-one dollars and sixty-nine cents, - - - - - - - - 11,150,731 69

Will be accounted for in the next annual report, in conformity with the accounts which shall then have been rendered to the Treasury Department.

That, in the meanwhile, the manner in which the said sum has been applied is estimated as followeth:

I. The repayments into the treasury, on account of principal, have, during the year 1808, amounted, as by the above mentioned statement E, to - - - - - - - - - 68,795 11

II. The sums actually applied, during the year 1808, to the principal and interest of the public debt, are estimated as followeth:

1st. Paid in reimbursement of the principal of the public debt, - -	6,986,963 40	
2d. Paid on account of interest and charges on the same, - - -	3,434,531 09	
		10,421,494 49

As will appear by the estimate F.

III. The balance which remained unexpended at the close of the year 1808, and applicable to payments falling due after that year, is estimated, as per estimate G, at - - - - - 660,442 09

$11,150,731 69

That, in conformity with the proceedings and resolutions of the commissioners of the sinking fund, of the 23d March, 1807, a copy whereof, marked M, was annexed to the last annual report, a further sum of eight per cent. stock was purchased during the year 1808, amounting to 190,000 dollars, for $193,100 75 specie, as will appear by the statement L.

That, in pursuance of the act of February 11, 1807, books were opened on the 1st of July, 1807, at the several loan offices, and at the treasury, and continued open until the 17th day of March, 1808, for the reception of subscriptions of the old six per cent., deferred, and three per cent. stocks, and the issue of new six per cent. stocks in

lieu thereof, and that agents were appointed to receive subscriptions of the same at London and Amsterdam, pursuant to the 4th section of the said act.

That the amount of old stocks surrendered, and new stocks issued, in consequence of these subscriptions, is exhibited in the annexed statement M, by which it appears that there were surrendered—

Certificates of old six per cent. stock, of the nominal amount of	$7,435,767 61
Certificates of deferred six per cent. stock, of the nominal amount of	1,940,672 01
In lieu of which certificates of *exchanged stock* for the unredeemed amount of the said certificates of old six per cent. and deferred stocks, were issued, amounting to	6,294,051 12
And there were surrendered certificates of three per cent. stock, amounting to	2,861,309 15
In lieu of which certificates of *converted stock* were issued, amounting to	1,859,850 70

And that the statement H exhibits the amount of stock transferred to the commissioners of the sinking fund, and to the Treasurer of the United States, in trust for said States, to the 31st December, 1808, including the sum of $272 35 cents, transferred in the year 1808, in payment for public lands.

All which is respectfully submitted.

ALBERT GALLATIN, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *February* 3, 1809.

A.

Statement of the application, during the year 1807, *of the funds provided for the payment of the principal and interest of the Public Debt.*

I. Payments on account of the principal of the public debt.

1. Of the domestic debt, viz:

Reimbursement of old six per cent. stock,		$1,092,826 51	
Do. deferred stock,		369,515 31	
As per treasury report, No. 20,805,		1,462,341 82	
Do. of the whole of the four and half per cent. stock,		176,000 00	
Amount of exchanged stock, purchased by the commissioners of the sinking fund, per statement L, annexed to last annual report,	$300,007 62		
Do. of eight per cent. stock, purchased by do. per do.	866,700 00		
		1,166,707 62	
2. Reimbursement of unfunded registered debt, including arrearages of interest,	1,481 77		
Do. of debts due to foreign officers, including do.	637 76		
		2,119 53	

3. Reimbursement of the foreign debt, viz:

				Guilders.		
Last instalment of loan of	3,000,000	of January	1, 1792,	600,000		
Third do.	do.	3,000,000	of January	1, 1794,	600,000	
Last do.	do.	2,000,000	of Feb'ry	1, 1784,	500,000	
Last do.	do.	2,950,000	of June	1, 1792,	600,000	
Guilders,		2,300,000	at 40 cents,		920,000	
						$3,727,168 97

II. On account of interest and charges.

1. On the domestic debt.

Interest for the year 1807, on the several species of the domestic funded debt, as settled at the Treasury,	(a) 2,849,819 59	
Do. on Louisiana stock, domesticated,	840 00	
Commissions paid to agents for purchase of stock,	2,900 38	
Difference between moneys applied to purchase of stock and the amount of stock purchased,	17,267 35	

2. On the foreign debt.

Interest paid on Dutch debt at Amsterdam,	158,000			
Premium on loan of 1st February, 1784,	50,000			
Guilders,	208,000	at 40 cents,	$83,200 00	

Interest on Louisiana stock, from 1st July, 1806, to July, 1807, viz:

Payable in Amsterdam, guild's,	750,000 00	at 40 cts.	$300,000 00
In London,	£84,246 15	at 4*s.* 6*d.*	374,430 00
			674,430 00

Commissions and charges, viz:

	Guilders.			
At Amsterdam, including Louisiana stock,	6,082 15	at 40 cts.	$2,433 10	
At do. loss in exchange on a bill drawn at Paris,	450 05	at do.	180 10	
At London, on Louisiana stock, (*b*)	£421 04 7	at 4*s.* 6*d.*	1,872 13	
			4,485 33	
Commissions to agents in America for purchasing bills,			1,232 15	
			763,347 48	
				3,634,174 80
				$7,361,343 77

NOTES TO STATEMENT A.

(*a*) The amount of interest payable in 1807, by the treasury statement, is	$2,849,819 41
To which is here added this sum, being a difference in the calculation of dividends on the books of the commissioner of loans for Massachusetts, in the 3d quarter of 1807,	18
	$2,849,819 59

(*b*) The bankers at London charge, in their accounts, a commission, amounting to £425 15*s.* 4*d.* which is erroneous, and is occasioned by their charging, in their account for the half year, ending June 30th, 1807, a commission on the amount of moneys *received* by them, instead of charging it, as they ought, on the amount *paid*.

TREASURY DEPARTMENT, *Register's Office, February* 3, 1809.

JOSEPH NOURSE, *Register.*

B.

Statement of the provision made, before the 1st day of January, 1808, for the payment of the principal and interest of the Public Debt falling due after the year 1807.

I. *On account of the Foreign Debt.*

1. Cash in the hands of commissioners and agents in Europe, viz:

In Amsterdam, on 31st December, 1807, per treasury report, No. 20,388 (*a*) - *Guilders*,	1,280,958 15 3			
From which deduct a balance due the commissioner in Antwerp, which had not been paid at the end of the year 1807, - - - -	1,248 1			
	1,279,710 14 3			
	At 40 cents,	$511,884 28		
In London, per account rendered, of December 31st, 1807, (*b*) - - - - -	£45,267 0 10			
	At 4*s*. 6*d*.	201,186 85		
			$713,071 13	
2. Amount of payments made at the treasury before the 1st January, 1808, for bills which have been protested for non-payment, and which, on that day, had not been repaid into the treasury, (*c*) - - - - - - - - -			13,357 00	
				726,428 13

II. *On account of the Domestic Debt.*

Cash in the hands of agents for the purchase of stock, on the 31st December, 1807, per statement L, accompanying last annual report, - - - - -		110,804 92	
From which deduct amount short provided for the payment of dividends on the domestic debt, as follows:			
The demands on this account, unsatisfied on the 1st January, 1808, were the following, viz:			
1. Dividends payable by commissioners of loans, including the dividend due on that day, and exclusive of dividends no longer demandable at their offices, - - - - - - - - - -		1,391,005 95	
2. Unclaimed dividends payable at the treasury, - - - - -		13,801 53	
		1,404,807 48	
The provision made for these objects was as follows:			
1. Cash due from commissioners of loans deceased, and out of office, - - - - - - - -	$10,050 34		
2. Cash in the hands of commissioners of loans, in office,	1,378,230 18		
3. Amount over advanced at the treasury for payment of dividends, - - - - - - - -	12 00		
	1,388,292 52		
		16,514 96	
Leaving the sum short provided on the 1st January, 1808, for the payment of dividends on the domestic debt, - - - - - - - - - -			94,289 96
Total amount of provision for the public debt, remaining unapplied on the 31st December, 1807,			$820,718 09

Notes to Statement B.

(*a*.) The balance in the hands of the commissioners at Amsterdam, by the treasury report referred to, is - - - - - - - - - *Guilders*, 1,282,180 05 3

In which is included a sum of Guilders, 1,221 10 transferred by the commissioners in the year 1806, from the account of Robert R. Livingston, (being a balance remaining to his credit, of moneys remitted for the purchase of books for Congress,) and placed to the credit of the account of the Dutch debt. This sum, though passed in the treasury books to the proper account by warrant, dated December 31st, 1807, did not appear in the statement annexed to the sinking fund report of last year, among the funds provided in the year 1807, for the Dutch debt. It appears among the funds provided in 1808, by the statement herewith, marked D. It is therefore to be deducted from the balance stated to be in the hands of the commissioners on the 31st December 1807, - - 1,221 10 0

Leaving, as here stated, - - - - - *Guilders*, 1,280,958 15 3

(*b*.) The balance stated in the banker's accounts, (adding the dividend of January 1st, 1808, charged by them one day before it was payable) is - - - - - - - - £45,228 11 5

To which is added an error as explained in note (*b*.) to statement A, accompanying the last annual sinking fund report, not yet corrected by the bankers in their accounts, - - 33 18 5

And a further sum, for an error in their accounts for the half year ending June 30th, 1807, as explained in note (*a*.) to statement A, above, - - - - - - 4 10 9

Making, as here stated, - - - - - - £45,267 0 7

(*c*.) Statement of protested bills outstanding December 31st, 1807.

	Guilders	
Purchased before 1802. A. Brown's bill for - - -	60,000 =	$24,000
Purchased in 1802. Brown & Hackman's do. - - -	60,000	24,000
	120,000	48,000

On which the following partial re-payments were made previous to 31st December, 1807, viz:

In the year 1805, as heretofore stated, - - - -	$18,143	
And in the year 1807, per statement E, annexed to the annual report of last year, - - - - - - - -	16,500	
		$34,643
Leaves the sum in statement B, - - - -		$13,357

The protested bills outstanding December 31, 1806, per note (*c.*) to statement B, annexed to the annual report, dated February 4, 1808, amounted to - - - - - - $37,857

Since that time no bills have been protested; and the amount repaid in 1807, per statement E, annexed to the report of February 4, 1808, amounted to - - - - - - 24,500

And left outstanding, on 31st December, 1807, as here stated, - - - - - $13,357

TREASURY DEPARTMENT, *Register's Office, February* 3, 1809.

JOSEPH NOURSE, *Register.*

C.

List of Warrants drawn according to law, during the year 1808, *on the Treasurer of the United States, on account of the Interest and Reimbursement of the Domestic Debt.*

Number of Warrants.	Date.	In whose favor.	Dollars. Cents.
9751	Feb. 2, 1808,	Jonathan Burrall,	$50,000 00
9763	" 6, "	Peter Roe Dalton,	50,000 00
9779	" 17, "	Jonathan Burrall,	50,000 00
9821	March 8, "	William Gardner,	5,800 00
9822	" " "	Sherwood Haywood,	2,250 00
9823	" " "	Isaac Neufville,	34,000 00
9824	" " "	James Alger,	1,000 00
9842	" 19, "	Benjamin Austin,	150,000 00
9843	" " "	Christopher Ellery,	12,000 00
9844	" " "	Jonathan Bull,	19,000 00
9845	" " "	William Few,	275,000 00
9846	" " "	James Ewing,	3,900 00
9847	" " "	John Page,	1,000 00
9851	" 21, "	Edward Hall,	23,577 56
9854	" 22, "	Stephen Moylan,	210,914 60
9870	" 26, "	George Simpson,	75,186 04
9871	" " "	James Davidson, Jr.	20,226 43
9872	" " "	Thomas T. Tucker,	3,130 16
9874	" 28, "	John Stockton,	2,719 43
9950	" 31, "	John Page,	3,479 55
9951	" " "	Do.	677 34
9952	" " "	Do.	2,951 00
9953	April 1, "	James Davidson, Jr.	4 50
9954	" " "	Do.	9,990 55
9955	" " "	Do.	3,446 58
106	June 3, "	William Gardner,	5,780 00
107	" " "	Sherwood Haywood,	1,800 00
108	" " "	Isaac Neufville,	32,000 00
109	" " "	James Alger,	800 00
131	" 18, "	Benjamin Austin,	148,000 00
132	" " "	Christopher Ellery,	10,650 00
133	" " "	Jonathan Bull,	19,000 00
134	" " "	William Few,	250,000 00
135	" " "	James Ewing,	4,800 00
136	" " "	John Page,	3,000 00
142	" 20, "	James Davidson, Jr.	5,533 58
143	" " "	Stephen Moylan,	213,479 37
148	" 24, "	Edward Hall,	23,275 57
149	" " "	John Stockton,	2,697 79
150	" " "	George Simpson,	72,599 94
151	" " "	James Davidson, Jr.	21,296 83
153	" " "	Thomas T. Tucker,	3,118 12
205	" 30, "	John Page,	947 84
379	August 8, "	Sherwood Haywood,	2,000 00
437	Septr. 9, "	William Gardner,	5,950 00
438	" " "	Isaac Neufville,	32,000 00
447	" 15, "	John Pooler,	1,200 00
450	" 17, "	Benjamin Austin,	151,000 00
452	" " "	Jonathan Bull,	19,100 00
451	" " "	Christopher Ellery,	11,200 00
453	" " "	William Few,	245,000 00
454	" " "	James Ewing,	4,800 00
455	" " "	John Page,	7,500 00
458	" 19, "	Edward Hall,	22,552 56
469	" 22, "	Stephen Moylan,	211,350 70
474	" 26, "	George Simpson,	71,352 28
475	" " "	James Davidson, Jr.	21,342 24
477	" " "	Thomas T. Tucker,	3,118 13
480	" 28, "	John Stockton,	2,618 27
534	" 30, "	John Page,	377 27
617	Oct. 15, "	James Davidson, Jr.	4,114 20
616	" " "	Do.	354 08
694	Dec. 5, "	Sherwood Haywood,	40,800 00
695	" " "	Do.	1,800 00
696	" 7, "	Jonathan Bull,	38,800 00
697	" " "	Do.	40,000 00
706	" 10, "	Peter Roe Dalton,	1,245 16
709	" 12, "	William Gardner,	11,300 00
710	" " "	Do.	7,900 00

LIST—Continued.

Number of Warrants.	Date.	In whose favor.		Dollars. Cts.
711	Dec. 12, 1808,	Isaac Neufville,		$65,000 00
712	" " "	Do.		82,600 00
713	" " "	John Pooler,		1,000 00
724	" 19, "	Benjamin Harrison,		27,500 00
725	" " "	Do.		8,000 00
726	" " "	James Ewing,		21,700 00
727	" " "	Do.		7,700 00
728	" " "	William Few,		1,192,600 00
729	" " "	Do.		465,000 00
730	" " "	Christopher Ellery,		175,400 00
731	" " "	Do.		18,500 00
732	" " "	Benjamin Austin,		876,500 00
733	" " "	Do.		280,000 00
740	" 21, "	Edward Hall,		163,000 00
741	" " "	Do.		46,172 80
748	" 26, "	George Simpson,		137,614 45
749	" " "	James Davidson, Jr.		39,682 72
750	" " "	Thomas T. Tucker,		5,040 37
753	" " "	Stephen Moylan,		726,062 78
754	" " "	Do.		320,011 71
755	" " "	John Stockton,		44,400 00
756	" " "	Do.		4,191 57
757	" " "	James Davidson, Jr.		270,100 00
762	" 31, "	Benjamin Harrison,		4,500 00
9873	March 26, "	Thomas T. Tucker,	$242,027 71	
152	June 24, "	Do.	245,321 82	
476	Septr. 26, "	Do.	242,631 82	
751	Decr. 26, "	Do.	305,047 38	
752	" " "	Do.	600,508 29	
				1,635,537 22
				$9,405,621 29

List of Warrants drawn according to law, during the year 1808, *on the Treasurer of the United States, on account of Interest and Reimbursement of the capital of the Dutch Debt.*

Number of Warrants.	Date.	In whose favor.	Dolls. Cts.
300	July 16, 1808,	Albert Gallatin,	$4,360 40
337	" 19, "	George Simpson,	41,000 00
430	Sept. 5, "	Jonathan Burrall,	205,000 33
442	" 12, "	Do.	63,000 00
466	" 20, "	David Harris,	8,200 00
467	" " "	Do.	20 50
593	Octr. 5, "	Albert Gallatin,	1,640 00
			$323,221 23
		To which add warrant No. 171, dated 31st December, 1807, for the balance of a sum remitted to the bankers at Amsterdam, for the purchase of books for Congress, under the direction of Robert R. Livingston, late Minister at Paris; which balance was, by direction of the Secretary of the Treasury, transferred, by said commissioners, to the account for the payment of the Dutch debt, and made applicable to that object,	488 60
			$323,709 83

Included in the foregoing list of warrants is the following warrant for commission to an agent for purchasing bills, at the rate of one-fourth of one per cent.

September 20, No. 467, to David Harris, - - - - - - - $20 50

List of Warrants drawn according to law, during the year 1808, *on the Treasurer of the United States, on account of the payment of interest on the Louisiana and the exchanged and converted stocks.*

Number of Warrants.	Date.	In whose favor.	Dollars. Cts.
9687	January 4, 1808,	Jonathan Burrall,	$58,500 00
9774	February 16, "	George Simpson,	101,207 20
9828	March 11, "	Jonathan Burrall,	98,422 19
9858	" 23, "	Do.	146 25
9859	" " "	Do.	246 05
9860	" " "	George Simpson,	253 00
443	Sept. 12, "	Jonathan Burrall,	78,368 00
460	" 19, "	George Simpson,	9,926 92
461	" 20, "	Do.	7,561 63
468	" 21, "	Jonathan Burrall,	39,965 29
482	" 28, "	Peter Roe Dalton,	76,999 97
589	October 5, "	George Simpson,	7,045 12
652	November 8, "	Jonathan Burrall,	965 83
688	" 29, "	Peter Roe Dalton,	20,500 00
689	" " "	Do.	100,333 33
705	December 10, "	Do.	192 50
			$600,633 28

Included in the above list of warrants, are the following warrants for commissions to agents who purchased the bills, at one-fourth of one per cent.

March 23, No.	9858, to Jonathan Burrall,	$146 25
" " "	9859, to do.	246 05
" " "	9860, to George Simpson,	253 00
Nov. 8, "	652, to Jonathan Burrall,	965 83
Dec. 10, "	705, to Peter Roe Dalton,	192 50
		$1,803 63

Amount drawn according to law, during the year 1808, *on the Treasurer of the United States, for paying certain parts of the domestic debt.*

Number of Warrant.	Date.	In whose favor.	Dollars. Cts.
62	May 2, 1808,	John Davidson,	49 20

RECAPITULATION.

Interest and reimbursement of the domestic debt,	$9,405,621 29
Interest and reimbursement of the capital of the Dutch debt,	323,709 83
Interest on Louisiana, exchanged and converted stocks,	600,633 28
Paying certain parts of the domestic debt,	49 20
	$10,330,013 60

TREASURY DEPARTMENT, *Register's Office, January* 31, 1809.

JOSEPH NOURSE, *Register.*

D.

Amount of remittances during the year 1808, *on account of the Dutch Debt, and payment of interest on the Louisiana, the exchanged, and the converted six per cent. stocks.*

INTEREST ON LOUISIANA STOCK, &c.

£ *Sterling.* s. d.				
19,715 16 7	at	175	per cent.	$101,207 20
2,000 0 0	at	172½	"	
21,500 0 0	at	3	" advance,	98,422 19
16,562 5 5	at	6½	" "	78,294 75
8,437 14 7	at	6½	" "	39,938 54
16,500 0 0	at	5	" "	76,999 97
21,500 0 0	at	5	" "	100,333 33
£106,215 16 7				$495,295 98

Guilders.									
150,000	0	0	-	at 39 cents per guilder,	-	-	-	$58,500 00	
24,212	0	0	-	at 41 " "	-	-	-	9,926 92	
18,443	0	0	-	at 41 " "	-	-	-	7,561 63	
17,183	4	12	-	at 41 " "	-	-	-	7,045 12	
50,000	0	0	-	at 41 " "	-	-	-	20,500 00	
									103,533 67
259,838	4	12							598,829 65

DUTCH LOANS.

Guilders.									
100,000	0	0	-	at 41 cents per guilder,	-	-	-	$41,000 00	
20,000	0	0	-	at 41 " "	-	-	-	8,200 00	
500,000	16	8	-	at 41 " "	-	-	-	205,000 33	
150,000	0	0	-	at 42 " "	-	-	-	63,000 00	
10,635	2	8	-	at 41 " "	-	-	-	4,360 40	
4,000	0	0	-	at 41 " "	-	-	-	1,640 00	
1,221	10	0	-	at 40 " "	-	-	-	488 60	
									- - 323,689 33
785,857	9	0							
				Applied to remittances,	-	-	-		$922,518 98
				Paid agents for commissions,	-	-	-		1,824 13
									$924,343 11

Warrants issued in the year 1808, on account of Dutch debt, per statement, - - - $323,709 83
Warrants issued in the year 1808, on account of interest on Louisiana 6 per cent. stock, per statement, 600,633 28
$924,343 11

LOSS ON REMITTANCES.

Interest on Louisiana stock.	£ *Sterling*,	106,215 16 7	-	at par, - - -	$472,070 33		
	Guilders,	259,838 4 12	-	at 40 cents, - - -	103,935 29		
					$576,005 62		
Loss on remittances on account of interest on Louisiana stock, - - - -					22,824 03		
						$598,829 65	
Dutch debt, *G.* 785,857 9 0, at 40 cents, - - - - - -					$314,342 98		
Loss on remittances for payment of Dutch debt, - - - - -					9,346 35		
						323,689 33	
						$922,518 98	
Loss on remittances for payment of interest on Louisiana stock, - - - - - -						$22,824 03	
Loss on remittances for payment of interest on Dutch debt, - - - - - -						9,346 35	
					Total loss,	$32,170 38	

TREASURY DEPARTMENT, *Register's Office*, 31*st January*, 1809.

JOSEPH NOURSE, *Register.*

E.

Statement of repayments made into the Treasury, during the year 1808, *on account of the Public Debt.*

Warrants. Date.	Warrants. No.	On whom drawn.	Principal unpaid.	Damages &c recovered.	Amount of Warrant.
1808.			Dolls. Cts.	Dolls. Cts.	Dolls. Cts.
March 9.	1117	William Imlay, for money heretofore advanced him for paying interest on the funded debt, - - - -	$320 78		320 78
June 30,	1171	John Stephen, for a protested bill recovered from the estate of Beal Owings, - - - - - - -		1,300 00	1,300 00
" "	1172	Alexander J. Dallas, recovered from Francis Gurney, and others, owners of the ship China, - - - -		1,066 70	1,066 70
Dec. 2,	1198	Jonathan Burrall, for balance of moneys heretofore advanced for the purchase of stock, - - - - - -	10,573 75		10,573 75
" "	1199	George Simpson, ditto, ditto, - -	16,019 34		16,019 34
" "	1200	Peter Roe Dalton, ditto, ditto, - -	41,881 24		41,881 24
			68,795 11	2,366 70	71,161 81

TREASURY DEPARTMENT, *Register's Office*, *January* 31, 1809.

JOSEPH NOURSE, *Register.*

F.

An Estimate of the application made, in the year 1808, of the funds provided for the payment of the principal and interest of the Public Debt.

I. *On account of the principal.*

1.	Amount of eight per cent. stock, purchased by the commissioners of the sinking fund, per statement L, herewith,	$190,000 00	
2.	Reimbursement of six per cent. and deferred stocks, estimated at	1,254,014 20	
3.	Do of the whole of the eight per cent. stock,	5,302,900 00	
4.	Do of the unfunded registered debt, including arearages of interest,	49 20	
5.	Do of foreign debt, viz:		
	Fourth instalment of loan of *G.* 3,000,000, of 1st January, 1794, 600,000 guilders, 40 cents per guilder,	200,000 00	
			$6,986,963 40

II. *On account of interest and charges.*

1.	Interest on the domestic funded debt, estimated, for 1808, at	$2,688,684 89	
2.	Do on Louisiana stock domesticated,	2,805 00	
3.	Commissions to agents for purchase of stock,	475 00	
4.	Difference between moneys applied to purchase of 8 per cent stock, and the amount of stock purchased,	3,100 75	
5.	Interest and charges on foreign debt, viz:		
	Interest on exchanged and converted stocks, payable in London and Amsterdam, (1st July and 1st October, 1808) 5,394 94		
	Interest on Dutch debt at Amsterdam, guilders, 60,000		
	Charges on ditto, ditto, 1,015		
	61,015 at 40 cents = 24,406 00		
	On Louisiana stock in London and Amsterdam, interest and charges, 675,670 00		
	705,470 94		
	Loss in exchange, per statement D, herewith, 32,170 38		
	Commissions to agents in America for purchasing bills, 1,824 13		
		739,465 45	
			3,434,531 09
			$10,421,494 49

G.

An Estimate of the funds provided, before the 1st January, 1809, for the payment of the principal and interest of the Public Debt falling due after that day.

I. *On account of the Foreign Debt.*

Cash in the hands of commissioners and agents in Europe, on the 31st December, 1807, per preceding statement B,			$713,071 13
The remittances made during the year 1807, per preceding statement D, are as follow, viz:			
To Amsterdam,	*G.* 1,045,695 13 12, at 40 cents,	$418,278 27	
To London,	£ 106,215 16 7, at 4*s.* 6*d.*	472,070 33	
			890,348 60
	Total to be accounted for,		1,603,419 73
The amount applied, during the year 1808, per preceding estimate F, is calculated to have been, for principal,		$240,000 00	
For interest and charges,		705,470 94	
			945,470 94
The balance in the hands of agents in Europe, or in remittances outstanding, may, therefore, be estimated, on 31st December, 1808, to be			657,948 79
The amount of protested bills outstanding on the same day, was as follows, viz:			
Purchased before, and in, 1802,	A. Brown's bill, *G.* 60,000 = $24,000		
	Brown and Hackman's do. 60,000 = 24,000		In suit.
	48,000		
Of which there has been received in part,	34,643		
Remains outstanding,			13,357 00
			671,305 79

II. *From which deduct, on account of the Domestic Funded Debt:*

For unclaimed dividends, demandable at the treasury, and not yet advanced to the bank for payment to the creditors, estimated at		10,863 70
		$660,442 09

RECAPITULATION.

The balance remaining unexpended 31st December, 1807, per preceding statement B, was		$820,718 09
Amount advanced from the treasury in the year 1808, per preceding statement C, was		10,330,013 60
		$11,150,731 69
The amount estimated to have been applied to the public debt in 1808, per preceding estimate F, is		$10,421,494 49
Repayments into the treasury in 1808, on account of the principal of advances for the domestic debt, per preceding statement E,		68,795 11
Provision in advance, applicable to the payments of the year 1809, per preceding estimate G,		660,442 09
		$11,150,731 69

H.

A General Statement of the several stocks transferred to the United States, to the 31st December, 1808, the interest on which, by the acts of 8th May, 1792, and 3d March, 1795, is appropriated for the redemption of the public debt.

	Old six per cent. stock.	3 per cent. stock.	Deferred 6 per cent. stock.	5 per cent. stock.	Five and a half per cent. stock.	Four and a half per ct. stock.	4 per cent. stock.	Navy 6 per cent. stock.	8 per cent. stock.	Exchanged 6 per cent. stock.	Converted 6 per ct. stock.	Amount of the several species of stock.
Reimbursement of the foreign debt to 31st December, 1808,	-	-	-	$7,960,000	-	$820,000	$3,180,000	-	-	-	-	11,960,000 00
" of the Navy six per cent. stock,	-	-	-	-	-	-	-	$711,700	-	-	-	711,700 00
" of the five and a half per cent. stock,	-	-	-	-	1,751,742 56	-	-	-	-	-	-	1,751,742 56
" of the four and a half per cent. stock,	-	-	-	-	-	176,000	-	-	-	-	-	176,000 00
" of the eight per cent. stock,	-	-	-	-	-	-	-	-	$5,302,900	-	-	5,302,900 00
Purchased with moneys received on account of surplus of duties, to the end of 1790,	$439,016 12	401,072 90	631,786 86	-	-	-	-	-	-	-	-	1,471,875 88
Purchased on account of the loan of $2,000,000, of 12th August, 1790,	353,604 95	31,731 94	137,588 66	-	-	-	-	-	-	-	-	522,925 55
" out of the interest fund, or applied therefrom,	140,588 08	79,055 79	118,625 59	-	95,757 44	-	-	-	-	-	-	434,026 90
" out of moneys arising from imports and tonnage, and from the sale of public lands,	-	-	-	-	-	-	-	-	1,056,700	300,007 62	-	1,356,707 62
In payment for lands sold under certain acts of last Congress,	65,308 79	85,877 91	20,968 90	-	1,400 00	-	-	-	122,900	700 00	80 00	297,235 60
" for lands on Lake Erie, sold to the State of Pennsylvania,	60,449 44	60,718 25	30,224 72	-	-	-	-	-	-	-	-	151,392 41
" of certain balances which originated prior to the present constitution,	7,220 63	7,187 64	16,936 17	-	-	-	-	-	-	-	-	31,344 44
In the repayment of commutation of certain military officers, placed on the pension list,	14,934 22	10,472 40	7,467 09	-	-	-	-	-	-	-	-	32,873 71
In discharge of debts due to foreign officers,	186,988 23	22,438 58	-	-	-	-	-	-	-	-	-	209,426 81
" of the registered debt, per act of 12th June, 1798,	86,566 54	-	-	-	-	-	-	-	-	-	-	86,566 54
" of loan office and final settlement certificates, per the same act,	55,888 98	-	27,581 84	-	-	-	-	-	-	-	-	83,470 82
Stock arising from specie paid for services and supplies, prior to the 4th March, 1789,	515,460 94	-	-	-	-	-	-	-	-	-	-	515,460 94
Unapplied of 660,000 dollars, six per cent. stock, remitted on account of the Dutch debt in 1795,	20,000 00	-	-	-	-	-	-	-	-	-	-	20,000 00
Total amount to the credit of the commissioners of the sinking fund, to 31st December, 1808, *Dolls.*	1,946,026 92	698,555 41	991,179 83	7,960,000	1,848,900 00	996,000	3,180,000	711,700	6,482,500	300,707 62	80 00	*25,115,649 78

* Nominal amount transferred, to 31st December, 1807, as per document marked H, in the preceding annual statement, $19,347,580 08

Additional for 1808, on interest from 1st January, 1809.	Foreign debt,	$1,160,000 00	
	In payment for lands,	272 35	
	Eight per cent. purchased,	272,100 00	
	Eight per cent. reimbursed,	5,302,900 00	
	Exchanged six per cent. stock purchased,	32,797 35	
			6,768,069 70
As above,			$25,115,649 78

TREASURY DEPARTMENT, *Register's Office, 31st January*, 1809. JOSEPH NOURSE, *Register.*

I.

Statement of moneys arising from interest on Stock transferred to the United States, being the amount drawn by the Agent to the Trustees for the redemption of the Public Debt, during the year 1808, *pursuant to the act of 8th May,* 1792, *agreeably to a statement No.* 21,209, *made at the Treasury.*

1808, March	26,	Warrant No.	9,873,	$242,027 91
June	24,	do.	152,	245,321 82
September	26,	do.	476,	242,631 82
December	26,	do.	751,	305,047 38
				$1,035,028 93

TREASURY DEPARTMENT, *Register's Office, January* 31, 1809.

JOSEPH NOURSE, *Register.*

K.

Statement of moneys drawn by the Agent to the Trustees for the redemption of the Public Debt, in the year 1808, *being on account of moneys received into the Treasury from sales of Public Lands, pursuant to the act of the 3d March,* 1795, *agreeably to statements made at the Treasury.*

1808, December 26, Warrant No. 752, per treasury statement, No. 21,209, - - - $600,508 39

TREASURY DEPARTMENT, *Register's Office, January* 31, 1809.

JOSEPH NOURSE, *Register.*

L.

Purchases of eight per cent. stock, made by the Agents of the President of the Senate, the Chief Justice, the Secretary of State, the Secretary of the Treasury and the Attorney General, appointed by an act of Congress of the 12th August, 1790, *entitled "An act making provision for the reduction of the public debt."*

Date of purchase.	By whom purchased.	Of whom purchased.	Rate.	Amount.	Total.
1808, January 1.	George Simpson,	William Elliot,	101¾	$5,000	
" " "	Do.	J. F. Freeouf,	"	700	
" " "	Do.	S. Breck,	"	7,000	
" " "	Do.	E. L. Hazelius,	"	600	
" " 9.	Do.	McEuen, Hale & Davidson,	"	700	
" " 11.	Do.	Joseph Martin,	"	2,000	
" " 13.	Do.	Wm. Hamon,	"	3,000	
" " 28.	Do.	Ashton Richardson,	"	2,500	
" " 29.	Do.	G. Haga,	"	4,000	
" " 30.	Do.	Wm. Trumbull,	"	1,000	
" February 3.	Do.	J. F. Freeouf,	"	2,000	
" " 4.	Do.	Richard Wistar,	"	300	
" " 11.	Do.	J. De la Mater,	"	1,800	
" April 5.	Do.	R. Ludon,	101¼	800	
" " 6.	Do.	T. M. Willing,	"	100	
" " 7.	Do.	Joseph Fry,	"	1,300	
" " "	Do.	Richard Cox,	"	300	
" " 9.	Do.	G. S. Wilson,	"	1,000	
" " "	Do.	John Elliott,	"	1,000	
" " 19.	Do.	Sarah Bartow,	"	400	
" " 26.	Do.	J. F. Freeouf,	"	400	
" " 27.	Do.	Arabella Geven,	"	400	
" May 26.	Do.	Catharine Brooks,	"	200	
" July 23.	Do.	J. R. Coxe,	100¾	100	
" Sept'r. 12.	Do.	Peter Bauduy,	"	1,000	
					10,600
1807, Decem'r 4.	Jonathan Burrall,	James Henning,	102¼	4,000	
" " 20.	Do.	John Haldren,	"	2,000	
1808, January 1.	Do.	Jonathan Ogden,	101¾	400	
" " "	Do.	Lewis & Lawrence,	"	27,000	
" " "	Do.	John Rapelje,	"	3,000	
" " 2.	Do.	Leo. Bleecker,	"	1,400	
" " "	Do.	Do.	"	200	
" " "	Do.	Nathaniel Prime,	"	3,000	
" " "	Do.	G. Manaway,	"	1,000	
" " 4.	Do.	Rd. D. Tucker,	"	1,400	
" " 5.	Do.	Cornelius Ray,	"	8,000	
" " "	Do.	Francis Lewis,	"	2,600	
" " 6.	Do.	Rencia Skaats,	"	1,000	
" " 11.	Do.	John Van Blareone,	"	700	
" " 12.	Do.	Eliza Jephson,	"	400	
" " 13.	Do.	James Scott,	"	4,100	
" " "	Do.	Paul Castagnet,	"	4,000	
" Feb'y. 13.	Do.	Thomas Gardner,	101¾	15,800	
" March 7.	Do.	Wm. Winthrop,	"	400	
" April 1.	Do.	Jonathan Burrall,	101¼	3,000	
" May 4.	Do.	Jane Macomb,	"	1,400	
" " "	Do.	Keturah Cox,	"	2,700	
" " 17.	Do.	Margaret Varick,	"	200	
					87,700

L—Continued.

Date of purchase.	By whom purchased.	Of whom purchased.	Rate.	Amount.	Total.
" January 7.	Peter Roe Dalton, - -	Samuel Parkman, - -	101½	45,000	
" " 8	Do. - -	Allen Crocker, - -	"	300	
" " 18	Do. - -	Peter S. Brooks, - -	"	12,000	
" " 20	Do. - -	John Howe, - -	"	1,100	
" " 28	Do. - -	Allen Crocker, - -	"	1,700	
" April 1	Do. - -	Alpheus Cary, - -	101	400	
" " 2	Do. - -	Benjamin Johnson, - -	"	900	
" " 9	Do. - -	Martha Withington, - -	"	100	
" " 21	Do. - -	Do. - - -	"	100	
" May 24	Do. - -	Do. - - -	"	100	
					61,700
					$190,000

The above sum of 190,000 dollars 8 per cent. stock, cost - - - - -	$193,100 75
Amount of stock, - - - - - - - - - - -	190,000 00
Difference between amount of stock purchased, and moneys applied to the purchase, -	$3,100 75

	G. Simpson.	J. Burrall.	P. R. Dalton.	Total.
Balance in the hands of agents 31st Dec. 1807, -	$57,375 84	21 25	53,407 83	110,804 92
Advance to do. in 1808, - -	- -	100,000 00	51,245 16	151,245 16
	57,375 84	100,021 25	104,652 99	262,050 08
Expended in the purchase of stock as above stated,	41,255 00	89,228 25	62,617 50	193,100 75
Commissions to agents, - - - - -	101 50	219 25	154 25	475 00
Repayments into the Treasury, - - - -	16,019 34	10,573 75	41,881 24	68,474 33
	$57,375 84	100,021 25	104,652 99	262,050 08

TREASURY DEPARTMENT, *Register's Office, January* 31, 1809.

JOSEPH NOURSE, *Register.*

M.

Statement of the amount of six per cent. deferred and three per cent. Stocks surrendered, and of the amount of exchanged and converted six per cent. Stocks issued in lieu thereof, conformably to the act of February 11th, 1807, *entitled "An act supplementary to the act, entitled an act making provision for the redemption of the whole of the public debt of the United States."*

LOAN OFFICE.	Amount of Old Stock surrendered.			Amount of New Stock issued.	
	Six per cent.	Deferred.	Three per cent.	Exchanged in lieu of 6 pr. ct. and deferred.	Converted in lieu of 3 pr. ct.
New Hampshire, - - -	$24,803 48	$25,975 83	$24,773 42	$37,901 18	$16,102 71
Massachusetts, - - -	1,117,075 75	469,747 31	458,572 30	1,102,331 06	298,071 94
Rhode Island, - - -	55,246 42	26,223 03	18,087 43	56,876 39	11,756 83
Connecticut, - - -	10,278 01	6,502 36	3,092 21	12,003 67	2,009 94
New York, - - -	1,734,633 46	495,526 95	399,066 94	1,481,047 99	133,256 45
New Jersey, - - -	80,561 15	46,837 93	43,833 80	91,806 27	28,491 96
Pennsylvania, - - -	3,893,311 61	659,159 53	984,373 72	2,947,681 59	445,742 35
Delaware, - - - -	17,258 80	6,449 92	23,274 05	16,610 35	15,128 13
Maryland, - - - -	6,042 83	1,584 68	13,379 98	5,058 25	8,696 99
Virginia, - - - -	117,740 89	68,565 81	120,725 79	131,124 02	78,471 66
North Carolina, - - -	26,767 15	14,123 70	41,359 23	28,352 30	26,883 50
South Carolina, - - -	172,659 51	65,375 27	337,653 00	166,975 22	219,474 44
Treasury, - - - -	179,388 55	54,599 69	393,117 28	216,282 83	575,763 80
	$7,435,767 61	$1,940,672 01	$2,861,309 15	$6,294,051 12	$1,859,850 70

NOTE. In the sums above stated as surrendered and issued at the treasury, New York and Pennsylvania are included.

The following amount of Old Stocks surrendered to, and New Stocks issued by, the agents who were appointed at London and Amsterdam, by virtue of the fourth section of the above act of February 11, 1807, *viz:*

AGENTS.	Amount of Old Stock surrendered.			Amount of New Stock issued.	
	Six per cent.	Deferred.	Three pr. cent.	Exchanged in lieu of 6 pr. ct. and deferred.	Converted in lieu of 3 pr. cts.
London, - - - -	$128,005 79	$57,115 72	$659,270 28	$127,728 70	$428,525 65
Amsterdam, - - -	21,568 04	32,269 35	55,337 07	40,736 20	35,969 09
	$149,573 83	$89,385 07	$714,607 35	$168,464 90	$464,494 74

TREASURY DEPARTMENT, *Register's Office, February* 3, 1809.

JOSEPH NOURSE, *Register.*

10th CONGRESS.] No. 292. [2d SESSION.

ALLOWANCES TO FISHING VESSELS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 10, 1809.

TREASURY DEPARTMENT, *January* 16, 1809.

SIR:

I have the honor to return the petitions on the subject of the allowances to fishing vessels. The enclosed copy of a letter from the Comptroller will show the grounds on which he decided. I think the construction correct, but that the petitioners, particularly the collectors who paid the full allowances, are entitled to legislative relief. The enclosed statement will show the total amount of claims, if they are allowed.

Two simlar petitions having been referred to the Committee of Ways and Means, permit me to request that you will communicate this letter, and its enclosures, to the chairman of that committee.

I have the honor to be, respectfully, sir, your obedient servant,

ALBERT GALLATIN.

Hon. THOMAS NEWTON,
Chairman of the Committee of Commerce and Manufactures.

TREASURY DEPARTMENT, *Comptroller's Office, January* 13, 1809.

SIR:

I return the petitions laid before you by the chairman of the Committee of Ways and Means, and by the chairman of the Committee of Commerce and Manufactures; with the grounds on which the decision was made at the treasury, which gave rise to the petitions.

The collectors of the customs in Massachusetts generally continued to pay the full bounty allowed by different acts of Congress, to the owners and crews of fishing vessels until the first day of January, 1808, notwithstanding the additional bounty granted by the act of 8th July, 1797, was made by the act of 12th April, 1800, to depend for its continuance upon the existence of the act laying an additional duty upon salt, which was repealed after the 30th of June, 1807, by the act of the 3d March, 1807.

The reasons which governed the collectors in their construction of the laws, are stated in the petitions, the principal of which is, that the salt used by them was imported and purchased prior to the 30th June, 1807, after which the additional duty was repealed.

It is admitted that the acts referred to are not free from ambiguity; and it is more than probable, that the greater part of the salt used by the petitioners, was imported and purchased by them prior to the 1st July, 1807. But it is conceived that the decision of the question does not depend upon the fact, whether the additional duty was paid on the salt used or not. If it did, it would be decided differently in reference to different claimants, because it is not even alleged that all the salt used had paid the additional duty. How far the equity of the claim entitles the petitioners to the relief prayed, must rest with the Legislature.

Upon a consideration of the question, it occurred to me as the correct construction, that the proviso in the second section of the act of the 12th April, 1800, was in full force, and was not repealed by the act of 3d March, 1807; that the proviso in the second section of the act last mentioned relates to bounties or allowances other than the *additional* allowance, which, by a distinct, special, and negative provision, was limited in its duration to the continuance of the additional duty on salt, which was repealed after the 30th of June, 1807.

When two statutes differ, the first must give way to the last: and this upon a principle of universal law, that *leges posteriores priores contrarius abrogant*. But this is to be understood only when the last is couched in negative terms, or when its matter is so clearly repugnant that it necessarily implies a negative. But if both acts be merely affirmative, and the substance such that both may stand together, then the latter does not repeal the former, but they both may have a concurrent efficacy. Is is deemed unnecessary to enlarge.

The schedule which has been prepared, and is now transmitted, will show the extent of the additional allowance, if admitted.

I have the honor to be, &c.

ALBERT GALLATIN, Esq.

Schedule of sums charged by collectors for allowances to vessels employed in the fisheries during the season of 1807, *above the rate admitted at the treasury.*

COLLECTORS.	PORTS.	AMOUNT.	
B. Lincoln,	Boston,	$3,094 74	
J. Wingate,	Bath,	327 96	
J. Hill,	Biddeford,	483 33	
J. Otis,	Barnstable,	9,814 00	
C. Collins,	Bristol,	- -	115 42
H. Baylies,	Dighton,	123 11	
J. Pease,	Edgartown,	428 89	
M. Jordan,	Frenchman's Bay,	909 45	
J. Kittredge,	Gloucester,	2,163 70	
Jonas Clarke,	Kennebunk,	465 18	
L. Trescott,	Machias,	112 55	
James Wilson,	Marblehead,	6,392 60	
A. Wolcott,	Middletown,	272 00	
R. Cross,	Newburyport,	2,541 80	
Asa Andrews,	Ipswich,	699 80	
E. Pope,	New Bedford,	820 48	
A. Bishop,	New Haven,	306 03	
Jed. Huntington,	New London,	2,526 67	
D. Gelston,	New York,	115 75	
William Ellery,	Newport,	- -	762 64
J. Ilsley,	Portland,	1,826 26	
J. Whipple,	Portsmouth,	2,265 86	
James Hook,	Penobscot,	1,275 20	
L. F. Delesdernier,	Passamaquoddy,	- -	126 40
Jer. Olney.	Providence,	85 18	
H. Warren,	Plymouth,	4,698 00	
H. P. Dering,	Sagg Harbor,	395 16	
W. R. Lee,	Salem,	3,133 64	
F. Cook,	Wiscasset,	499 08	
J. Farley,	Waldoborough,	461 64	
Jer. Clarke,	York,	336 80	
		$46,574 86	$1,004 46
To which add the amount of the sums entered in the last column, as they will be claimed, should the others be allowed,		1,004 46	
		$47,579 32	

Collins and Ellery have charged amount paid at the reduced rate. Delesdernier states that $126 40 is claimed, he has not paid.

10th CONGRESS.] No. 293. [2d SESSION.

ACCOUNTABILITY OF DISBURSING OFFICERS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, ON THE 15TH OF FEBRUARY, 1809.

TREASURY DEPARTMENT, *February* 4, 1809.

SIR:

I beg leave, for the information requested by the Committee of Ways and Means, respecting the present mode of advances and accountability of public moneys in the War and Navy Departments, respectfully to refer to the letter and report of the Secretary of the Treasury to the Committee of Investigation, dated March 1st and 2d, 1802, and to the report of that committee to the House. But in suggesting, in conformity with the request of the committee, such provisions as may render the accountability of those Departments more prompt and efficient, and have a tendency to check abuses by subordinate agents, experience and a wish to propose only such alterations as are essentially important, and cannot, in any degree, impede the public service or derange the general system, induce me to submit, for the present, only, the following regulations:

I. That all the warrants drawn by the Secretaries of War and of the Navy, upon the Treasurer of the United States, should specify the particular appropriation to which the same should be charged; that the advances thus made should, in conformity therewith, be charged in the books of the Accountants, to accounts corresponding with the appropriations; and that the persons to whom the advances are made should render distinct accounts for each branch of expenditure, according to such appropriations.

That rule is observed in relation to all the disbursements of money by, and expenditures settled directly at, the treasury, and is attended with no inconvenience whatever. Its extension to the War and Navy Departments will introduce the requisite correspondence between the accounts kept in the several Departments, and, in conformity with the constitution, prevent the application of public moneys to other objects than those for which they have been appropriated.

II. That all permanent agents employed in purchasing supplies, or who receive and disburse public moneys, should, in every instance, be recognized by law, and appointed in such manner as may be provided by law; that their compensation, as well as that of all other officers, should be fixed by law; that they should give security for the moneys advanced to them, and that they should, whenever practicable, keep such moneys in a bank designated for that purpose, and make monthly returns of their cash account, which would be checked by the returns made by such bank.

III. That all the contracts or purchases, whether made by the Treasury, War or Navy Departments, or by their agents, should be made public, and be approved by the President of the United States.

I also think that the accountability would be rendered much more prompt and efficient, if the Accountants of the War and Navy Departments were considered, in every respect, as auditors of accounts for the same; that is to say, if each individual account as it is audited by either, was sent immediately to the Comptroller for settlement. According to the present mode, the Accountants render quarterly accounts which embrace all the individual accounts they may have audited during the quarter. Those quarterly accounts are then settled by the Auditor and Comptroller in the usual manner; but that system is attended with great delays: and the treasury settlement has become little more than a matter of form, individuals being paid either in advance, or, at farthest, when the account is adjusted by the Accountant. The provision which authorizes an immediate appeal from the Accountant to the Comptroller, forms an exception, but can operate only in favor of individuals, and never in favor of the United States.

I fear, however, that this important alteration cannot take place without the creation of a new officer in the treasury, to whom should be given the superintendence of the revenue. For the office of the Comptroller being now burthened with that laborious branch, in addition to his legal duties of settling definitively all accounts, of recovering all the debts due to the United States, and of directing and superintending all the suits instituted for that purpose, of acting as commissioner of loans for the treasury, &c., it would be impossible for him to settle, in an efficient manner and with the necessary despatch, each individual account sent from the War and Navy Departments, unless he was relieved by a new officer from the general superintendence of the revenue. I am even of opinion that, supposing the accountability of the War and Navy to remain as it is, the public service would be much promoted, public accounts generally be settled with greater despatch, and delinquents be sooner brought to account, if the suggested office was established. And the superintendence of the lands which has grown into an extensive and complex system, might be annexed to it with equal advantage to the public and to individuals.

I have the honor to be, very respectfully, sir, your obedient servant,

ALBERT GALLATIN.

Honorable GEORGE W. CAMPBELL, *Chairman of the Committee of Ways and Means.*

10th CONGRESS.] No. 294. [2d SESSION.

DRAWBACK OF DUTIES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 16, 1809.

Mr. NEWTON made the following report:

The Committee of Commerce and Manufactures submit a report on the following cases.

James Wilson Jr. of Charleston, South Carolina, states that he exported to Havanna nineteen hundred and sixty two bushels of salt, which was entitled to the benefit of the drawback. He also states that he failed to obtain his debenture from the collector, in consequence of a misconception of the law; instead of giving bond before or within ten days after the clearance, as the law directs, he did not offer to execute the bond until after the sailing of the vessel, on the supposition that the ten days were to be computed from the time of sailing.

Jacob Ritter Jr. of the city of Philadelphia, states that, on the 16th of day of June 1806, he shipped on board the Fair American for Amsterdam, sixty-four cannisters of sugar, entitled to the benefit of drawback. The petitioner could not obtain his debenture, inasmuch as he failed to comply with the requisites of the law. He also states that he had been for five years a supercargo; most of this period of time out of the United States, and, of course, little conversant in the mode of transacting business at the custom house, or of the forms required by law on the re-exportation of merchandise entitled to a drawback of the duties.

Robert Peter Branu, a citizen of the United States, residing in the city of Philadelphia states that, on the 25th of September, 1800, he shipped five boxes of merchandise marked B and C entitled to a drawback of the duties on board the schooner Liberty for Carthagena (Spanish Main) that he sailed on board the schooner as supercargo, and in the hurry of his departure, he omitted to take the qualification and sign the bond, as prescribed by law, in consequence of this omission he failed, on his return, to obtain his debenture from the collector.

J. Creighton of the city of New York in behalf of his son who is under the age of twenty-one years, states, that his son James Creighton Jr. shipped certain articles of merchandise entitled to drawback, on board the brig Penelope for the Havanna in the month of October 1806, on board of which vessel he embarked to prosecute the voyage. He also states that James Creighton, Sen. through the hurry of business and oversight, neglected to comply with the requisites prescribed by law, the petitioner further states that his son is absent from the United States.

James Thompson of the city of New York states that, in the months of August and September 1807, he imported from England sundry goods, viz. three bales of plains, nine cases of blankets, seven bales of baizes, one bale of cloth, two trunks of calicoes, and one box of cambric muslins, and that the said goods were regularly entered at the custom house, and duties secured. The petioner also states, that the above mentioned goods were exported to Havanna in the ship Cuba, and that he has been refused his debenture by the collector, inasmuch as he did not comply with the requisites of the law to entitle him to it. The petitioner acknowledges that he was acquainted with the provisions of the law; but that his non-compliance with them was owing to the hurry of business, he states that he has paid one million of dollars into the treasury for duties, and that he never failed before in his observance of the law.

The abovementioned petitioners pray that the Legislature will take their cases into consideration, and authorise by law the issuing of debentures to them respectively.

The committee have given full consideration to the cases made out by the petitioners, and they are of opinion, that negligence, forgetfulness and misconception of the law, are inadmissible pleas, and cannot bring the cases within the scope of legislative interference and equity. When a law is in force, it is the duty of all to become acquainted with its provisions, and to comply with its injunctions. If pleas of this sort be admitted, the Legislature would be converted into a tribunal, to receive excuses for, and to justify and sanction, a non-observance of the laws. The committee are of opinion, that the National Legislature ought not to interpose its extraordinary powers, but in cases where a non-compliance with the law, has been in consequence of the sickness of the parties, the prevalence of the yellow fever in our cities, the omissions on the part of the officers of the customs, or some misfortune or occurrence not within the control of the parties.

The committee, therefore, recommend the adoption of the following resolution.

Resolved, That the petitioners have leave to withdraw their petitions.

10th CONGRESS.] No. 295. [2d SESSION.

REMISSION OF DUTIES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 18, 1809.

Mr. NEWTON, from the Committee of Commerce and Manufactures, to whom was referred the memorial of Read and Jephson, and Charles Seton of the city of York, made the following report:

The memorialists state that, on the 15th of February 1806, they despatched the American ship Bellona, Thomas Briscoe master, with a valuable cargo on a trading voyage to the coast of Africa. That Thomas Briscoe died, prior to the disposition of the outward cargo, and that the necessary arrangements for the completion of the object of the voyage devolved on a Mr. Peter Winthrop, who was sent out as an assistant to Thomas Briscoe, and the command of the ship on James Collings the mate. The memorialists further state, that, through the carelessness and mismanagement of Peter Winthrop and James Collings, they have sustained considerable loss in the disposition of the outward cargo and have also been subject since the arrival of the Bellona in the United States, to pay duties for merchandise not imported in the said ship. The memorialists state that the entry was made from the manifest, and that the cargo fell short of the quantum of merchandise specified in the manifest. This difference in the quantum of merchandise called for by the manifest, and that which was actually discharged from the Bellona, is accounted for by the memorialists in the following manner.

They say that the manifest of the cargo was made by Peter Winthrop and James Collins with a view to deceive the memorialists, and to cover the waste committed by them of the outward cargo. The Bellona arrived at the port of Charleston, (South Carolina) at the commencement of the year 1807, and after being refitted, proceeded under the command of William H. Barrett.

The memorialists pray a proportional abatement of the duties.

This case presents a new subject to the committee for consideration. They have bestowed on it much reflection, and they are aware of the delicacy and difficulty inherent in all questions relating to commerce. In making a decision they have sedulously endeavored to hold the scales of justice in equipoise between the memorialists on the one part, and the United States on the other. The committee with regret, hear, that the memorialists have suffered any loss from the carelessness and mismanagement of those to whom they committed the conduct of their affairs, but the committee consider themselves as restrained at this distance of time, wanting only a few days of being two years, since the arrival of the Bellona, and the entry of her cargo at New York, to open the question for investigation. They are conscious that, if they were to sanction such a practice, the revenue would be liable to many and great impositions. The memorialists cannot complain, as they had a remedy by the fifty second section of the act to regulate the collection of duties on imposts and tonnage, if they had availed themselves of it. By that section of the law, provision is made for the correction of entries which shall have been incomplete, or without the specification of particulars, either for want of the original invoice or invoices or for any other cause, on a compliance with the requisites therein specified. The law gave the relief now sought, but required that the mistake should be rectified instanter, while every circumstance was fresh in the memory of those entrusted with the collection of the duties, and while the cargo remained in the custody of the proper officers. Independent of these reasons, which in the opinion of the committee fully justify them in not sustaining this case, a train of circumstances occur to render a recommendation of this case to legislative interposition, highly improper. It is stated by the memorialists that the ship Bellona in returning from the coast of Africa instead of making for New York, the port of her destination, through the ignorance or misconduct of the master, was carried to Charleston in which port she was refitted, and from thence sailed for the port of New York. From the characters given of the master and the assistant, the probability is that the memorialists as well as the United States, may have been defrauded, the first of their property, and the last of the duties after the ship's arrival in the United States. As no information touching this subject is before the committee from the collectors either of Charleston or of New York, at which port the cargo was entered, it would be in violation of every principle of jurisprudence for the committee to decide against the United States, on ex-parte evidence.

The committee, therefore, submit the following resolution:

Resolved, That the prayer of the memorialists ought not to be granted.

10th CONGRESS.] No. 296. [2d SESSION.

EXTRA ALLOWANCES TO THE COMMANDER-IN-CHIEF OF THE ARMY.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 22, 1809.

Mr. RANDOLPH, from the committee appointed "to inquire whether any advances of money have been made to the Commander-in-chief of the army, by the Department of War, contrary to law, and, if any, to what amount," presented the following documents:

DEPARTMENT OF WAR, *Accountant's Office, February* 13, 1809.

SIR:

In obedience to your request as chairman of a committee of the honorable the House of Representatives, I have the honor to enclose the following statements and copies of documents, in relation to the allowances and advances of money and of supplies received through the Department of War, by Brigadier-General James Wilkinson, since the passage of the act of March 16, 1802, viz:

Statement A of moneys allowed, and of supplies received by Brigadier-General Wilkinson, since the passage of the act of 16th March, 1802, in his capacity as Brigadier-General.

Statement B showing the moneys allowed and paid to Brigadier General Wilkinson, as Indian commissioner, from 12th July, 1801, to 1st June, 1804,

Statement C showing the expenses incurred by General Wilkinson, and Governor C. Claiborne, as commissioners for taking possession of Louisiana.

Statement D copy of the account of James Wilkinson, as Brigadier-General, taken from the books of this office, since 16th March, 1802.

Documents connected with statement A.

No. 1. Copy of a letter from the Secretary of War to the Comptroller of the Treasury.
2. Copy of a letter from the Comptroller of the Treasury to the accountant of the War Department.
3. Copy of a letter from the accountant to the Comptroller of the Treasury.
4. Copy of the opinion of the Attorney General.
5. Copy of the account of Brigadier General James Wilkinson, for extra allowances of rations, &c. from the 13th September, 1806, to 24th May, 1807.

Documents connected with statement D *and a summary of the statements marked* A B C *and* D.

6. Copy of a letter from the accountant of the War Department, to Brigadier-General James Wilkinson, dated 28th February, 1808.
7. Copy of a letter from the same to the same, dated 23d March, 1808.
8. Copy of a letter from the same to the same, dated 16th November, 1808.

All which are respectfully submitted.

I have the honor to be, very respectfully, sir, your most obedient servant,

WM. SIMMONS, Acct. Dep. War.

The Honorable JOHN RANDOLPH *Chairman of a Committee of the House of Representatives United States.*

A.

Statement of moneys which have been allowed and paid to Brigadier General James Wilkinson, and the objects of such allowances and payments since the 16th March, 1802, over and above the pay of two hundred and twenty-five dollars a month, prescribed and limited by the 4th section of the Act of Congress of that date, and of the supplies which have been furnished to him in his capacity as Brigadier General.

Dates of entry on the books.			Amount.
June 11, 1805.	For pay, subsistence, and forage, received by General Wilkinson, from March 16, 1802 to May 31, following, that being the date to which that portion of the troops in the vicinity of the General were paid up to, under the old establishment, by an arrangement of the War Department,	$613 54	
	His pay, agreeably to the act of March 16, 1802, at $225 per month, during the same period, would have amounted to	566 13	
	Difference,		47 41
Jan. 13, 1809.	For the following allowance of $2,033 16, made him by the Secretary of War, which was disallowed at this office on the principle of its being contrary to the law of the 16th March, 1802, fixing his allowance as brigadier general, and for reasons more fully detailed in my letter to the Comptroller, under date of the 10th January, 1809, and afterwards admitted by the accounting officers of the treasury, on the opinion of the Attorney General of the 9th January, 1809, viz:		
	For extra allowance of 36 rations per day at Natchitoches, from the 13th to the 30th September, 1806, 18 days, at 17½ cents per ration,	113 40	
	For do. at said place, from 1st October to 11th November, 1806, 42 days, 2,016 rations at 18 cents,	272 16	
	For do. at New Orleans, from 12th November, 1806 to 24th May, 1807, 194 days, 9,312 rations at 15 cents,	1,047 60	
	For an allowance of quarters, stables, &c. when on command in New Orleans, for which he received no compensation, from 25th November, 1806, to the 24th May, 1807, six months, at $100 per month,	600 00	
			2,033 16
			$2,080 57
	NOTE.—Subsequent to the 31st May, 1802, the pay of General Wilkinson, at the rate of $225 per month, has been received through the paymaster of the army.		
	Supplies which have been furnished General Wilkinson, and charged his account, as contrary to the law of the 16th March, 1802, viz:		
May 31, 1806.	For amount paid by Moses Hook, captain and assistant military agent, for a New Orleans boat to transport the general and his family,	100 68	
	For amount paid by ditto, for painting said boat, and for an awning and other materials,	88 97	
	For amount advanced him by ditto, for transportation of his baggage from Washington city, Baltimore and Philadelphia, to Pittsburg,	262 96	
May 1, 1807,	For amount paid by Lieutenant William Piatt, assistant military agent, for transportation of his baggage from the rapids on Red river to Natchitoches,	25 00	
April 30, 1808.	For supplies made him by requisition on Captain George Peter, assistant military agent at fort M'Henry, which have been passed to the credit of William Linnard, military agent, and now brought to the debit of the general, he not being entitled by law to any part thereof, viz:		
	Eight cords of wood for November and December, 1807,	$54 00	
	Forage consumed by his horses at fort M'Henry, out of that purchased for the public horse, as well as on his own order, per letter of Captain Peter,	10 00	
		64 00	

STATEMENT A—Continued.

Date of entry on the books.			Amount.
Dec. 13, 1808.	For the following articles furnished on his requisitions, agreeably to the certificate of Abraham D. Abrahams, military agent at New Orleans, viz:		
	8 cords of wood in 1806, at $5 50,	$44 00	
	96 bushels corn,	72 75	
	11 barrels shelled corn, at $3,	33 00	
	75 Do. in the cob, at 1,	75 00	
	10 Do. do. at 1 50,	15 00	
	2 Do. shelled, at $3 50	7 00	
	5 loads of hay, at 12,	60 00	
	61¼ cords wood, at 5½,	336 87	
	1 hoe, 1 garden rake and 3 lines,	5 50	
	1 stove complete,	25 00	
	5 trunks to pack papers in,	27 00	
		701 12	
	For 2 cords of wood furnished at Carlisle by Richard Parker, contractor, 22d September, 1808, at $2 50,	5 00	
			1,247 73
			$3,328 30

DEPARTMENT OF WAR, *Accountant's Office, February* 13, 1809.

WILLIAM SIMMONS, *Accountant Department War.*

No. 1.

Copy of a letter from the Secretary of War to the Comptroller of the Treasury.

WAR DEPARTMENT, *January* 6, 1809.

SIR:

Having understood that the accountant of this department has doubted the legality of an allowance I had, with the approbation of the President of the United States, directed to be made to General Wilkinson, as commanding officer at New Orleans, and its dependencies, I take the liberty of stating the facts, and the authorities under which the allowance has been made.

In the 5th section of the act fixing the military peace establishment, passed March 16, 1802, the President is authorized to allow the commanding officers of posts, such additional number of rations, as he shall deem proper.

The commanding officer at New Orleans, has been allowed treble the ordinary number of rations for an officer of his rank, with quarters, &c. and it has been agreed that General Wilkinson should be allowed an addition of treble the ordinary number of rations allowed to a brigadier-general, together with an allowance for quarters. In the compensation General Wilkinson receives by law, as brigadier general, the usual rations were estimated; but it is presumed that this cannot justly bar him from an extra allowance under circumstances, which, in the opinion of the President of the United States, would entitle any other officer to an extra allowance of rations. This allowance to him for quarters at the expense of the United States, is nothing more than what is granted to all other officers according to their respective grades, although there never has been any law for furnishing officers or soldiers with quarters, any more than for tents or fuel; but universal usage and the necessity of the case have long since sanctioned the practice. I shall not consider it expedient to give any other reasons on this subject to the accountant, than those already given, but have thought it my duty to make this statement to you, to aid in any opinion you may please to give.

I am, very respectfully, your obedient servant,

H. DEARBORN.

To the COMPTROLLER *of the Treasury.*

No. 2.

TREASURY DEPARTMENT, *Comptroller's Office, January* 9, 1809.

SIR:

The account which you will herewith receive, was enclosed to me in a letter from the Secretary of War, of which a copy is also sent.

As the accounting officers of the treasury are authorized to revise settlements made in your office, and not to decide on claims in the first instance, it is necessary that you should admit or disallow the claim, in order that it may be finally decided on in this department. It is therefore submitted to your decision.

I am, sir, respectfully, your obedient servant,

G. DUVALL.

WILLIAM SIMMONS, Esq.

No. 3.

DEPARTMENT OF WAR, *Accountant's Office, January* 10, 1809.

SIR:

The account of Brigadier General James Wilkinson, covered by your letter of the 9th instant, to be acted upon in this office, had been some days before exhibited to me for allowance, and was objected to, because I conceived the claim expressly prohibited by law.

The 4th section of the act fixing the military peace establishment, passed the 16th March, 1802, contains the following clause: "And be it enacted, that the monthly pay of the officers, non-commissioned officers, musicians and privates, be as follows, to wit: to the brigadier general, two hundred and twenty-five dollars, which shall be his full and entire compensation, without a right to demand or receive any rations, forage, travelling expenses, or other perquisite or emolument whatsoever, except such stationary as may be requisite, for the use of his department."

Now, the claim of Brigadier General Wilkinson, being for thirty-six rations per day, at Natchitoches, from 13th September, 1806, to 11th November, following, and at New Orleans, from 12th November, 1806, to 24th May, 1807, and for quarters, stables, &c. at the latter place, from 25th November, 1806, to 24th May, 1807, I have, of course, conceived as I have above stated, that its allowance was prohibited by law.

The clause contained in the 5th section of the above act, authorizing such additional number of rations to the commanding officer of each separate post, as the President of the United States may direct, I did not conceive was intended to include the brigadier general, after the prohibitory clause contained in the preceding section, and such must have been the opinion heretofore held by others; for I found, on examination, that Colonel Cushing received double rations, as commanding officer at Natchitoches, for the great part of the time charged by the General at that place, and that Lieutenant Colonel Freeman and Colonel Cushing, received triple rations at New Orleans, together including nearly the whole period charged by the General at the latter place, and in no instance, within my recollection, have double rations been allowed to two officers for the same period, at the same post. Indeed, the clause of the section last referred to, would seem to forbid it; because it limits the direction of the President of the United States, to the allowance of additional rations to the commanding officers of *each separate post*.

The item for quarters, stables, &c. while at New Orleans, in my opinion, is also prohibited by the 4th section of the act first mentioned, and in conformity with this opinion held by me ever since the passing of this act, I have uniformly charged to the personal account of General Wilkinson, all sums paid by agents of this department, for fuel, forage, transportation, &c. for his use, and at this time, his account stands charged with a considerable amount composed of such items, as well as other moneys of long standing, unaccounted for.

Under these impressions, I do not feel myself authorized to admit any part of the account, and, therefore, return it herewith, to be revised by the accounting officers of the treasury, as suggested in your letter.

I have the honor to be, &c.

WILLIAM SIMMONS.

G. Duvall, Esquire, *Comptroller of the Treasury.*

No. 4.

Washington, *January*, 9, 1809.

Sir:

The case referred to me for my opinion as stated in your note of the 6th instant, is not free from difficulty. At first view, it presented serious embarrassment. On mature reflection, however, I concur in the opinion you have formed.

The 4th section of the act of the 16th of March, 1802, declares, "That the monthly pay of the officers, non-commissioned officers, musicians, and privates, be as follows, to wit: the brigadier general, two hundred and twenty-five dollars, which shall be his full and entire compensation, without a right to demand or receive any rations, forage, travelling expenses, or other perquisite or emolument whatsoever, &c." These expressions are broad and comprehensive, and if taken alone, would exclude the allowance granted. But, to put a just interpretation on any clause contained in a statute, you must look beyond the insulated section. The entire act must be taken into view, and such a construction formed, as will give effect to every part.

Though, in relation to other commissioned officers, this section provides only for their pay, yet, in the case of the brigadier general, it fixes a certain sum, as his full and entire compensation for pay, rations, forage, travelling expenses, and any other perquisite or emoluments, to which, by virtue of his office and in his capacity of brigadier general, he may be entitled. The terms perquisite and emolument, are well understood. A perquisite, means someting gained by a place or office over and above its settled wages. An emolument, is any advantage or profit arising from the particular office held.

The scale assumed by Congress, when they fixed the monthly pay of the brigadier general at two hundred and twenty-five dollars, as a full and entire compensation, included, no doubt, a just estimate of the usual allowance for rations, forage, and travelling expenses, to an officer of that grade. If this section established only his monthly pay, and, as in the case of other commissioned officers, the act had positively fixed and ascertained in subsequent sections, the allowance for rations, forage, &c. it would have amounted, I apprehend, to the same thing as it does at present. Those officers, for whose pay, rations, &c. provision is made, in this manner, are, I conceive, as completely excluded thereby in their respective capacities, considered merely as officers of a certain grade in the ordinary line of duty, from additional compensation in any shape, as the brigadier general in his distinct and substantive quality as such, by the expressions in relation to his monthly pay, being a full and entire compensation. When a statute declares positively, that an officer shall receive a certain pay and a precise number of rations, &c. the affirmative expressions imply and import a negative, that he shall not receive any more than what is thus limited and prescribed. The law thus fixes his full and entire compensation by specifying, particularly, every article of which it shall consist.

Notwithstanding this, it will be conceded that officers are entitled to quarters and to fuel in proportion to their rank when the army goes into winter quarters; or to tents, when encamped. When marching by land with the army or proceeding by water, the wagons or vessels proper for transporting their necessary baggage or camp furniture, would be provided at the public expense, and would not be deducted from their compensation. This, I believe to be the universal usage and custom.

The allowance made to General Wilkinson, is not in his capacity of brigadier general, but in his quality of commander of a separate post. By the 5th section of the act abovementioned, the President is authorized to allow, to the commanders of separate posts, such number of rations as he may, from time to time, think proper to direct, having respect to the special circumstances of each post. Officers of different grades may be ordered by the President, as commander-in-chief, to different posts. The brigadier general, as well as a colonel or other inferior officer, nay, the importance of a particular post, may point him out to the President as the most suitable person. He is obliged, when ordered, to repair to the place, a situation, perhaps, the least desirable. His command is limited to the defence and protection of the post assigned. I can perceive no solid distinction in reason or common sense, between his case and that of any other officer. They are equally subject to the superior control of the commander-in-chief and must obey when he orders. The births may not be those of their own seeking. In this new capacity or peculiar office, Congress have thought proper to vest in the President, a discretion on the subject of rations. By virtue of this power, the President, through you, as his regular organ, has thought proper to allow General Wilkinson, whilst commanding at "New Orleans, treble rations." In doing this, I understand he has followed the example set in similar cases, and particularly the precedent established in the instance of Colonel Freeman, who commanded at the same post. Upon the best consideration I have been enabled to give the case, I believe the practice to be correct and legal.

Yours very respectfully,

C. A. RODNEY.

The Secretary *of War.*

No. 5.

DR. *The United States, to General James Wilkinson,*

To extra allowance of thirty-six rations per day, at Natchitoches, from 13th to 30th September, 1806, being eighteen days, eight hundred and sixty-four rations, at seventeen cents five mills per ration,	$113 40
To do. at Natchitoches, from 1st October to 11th November, 1806, inclusive, being forty-two days, two thousand and sixteen rations, at eighteen cents per ration,	272 16
To do. at New Orleans, from 12th November, 1806, to 24th May, 1807, being one hundred ninety-four days, nine thousand three hundred and twelve rations, at fifteen cents per ration,	1,047 60
To allowance for my quarters, stables, &c., when on command in New Orleans, for which I have received no compensation, from the 25th November, 1806, to 24th May, 1807, inclusive, being six months, at one hundred dollars per month,	600 00
	$2,033 16

JAMES WILKINSON.

Admitted.

H. DEARBORN.

TREASURY DEPARTMENT, *January* 11, 1809.

The within account has been admitted by the Secretary of the War Department, with the approbation of the President of the United States, under the 5th section of the act of the 16th March, 1802, and is sanctioned by the opinion of the Attorney General, and may, therefore, be passed to the credit of General Wilkinson, in the books of the accountant for the Department of War.

G. DUVALL, *Comptroller.*

R. HARRISON, *Auditor.*

B.

Statement of Moneys allowed and paid to Brigadier General James Wilkinson, as Indian Commissioner, viz:

Compensation.

Compensation as commissioner to treat with the Cherokees at Southwest Point, from 12th July to 10th September, 1801, at eight dollars per day,	$488	
Ditto, to treat with the Chickasaws near Wolf river, from 11th September to 28th October, 1801, at eight dollars per day,	384	
Ditto, to treat with the Choctaw nation, at fort Adams, from 29th October to 31st December, 1801, at eight dollars per day,	512	
Ditto, to treat with the Choctaw commissioners for carrying into execution the treaty of fort Adams, from January 1st to 22d March, 1802, at eight dollars per day,	648	
Ditto, to treat with the Creek nation at fort Wilkinson, from 23d March to 18th July, 1802, at eight dollars per day,	944	
Ditto, to treat with the Choctaw Indians at Old Fort Confederation, from the 19th July, 1802, to 20th October following, at eight dollars per day,	752	
Ditto, as commissioner to determine and mark the Choctaw boundary line near the Mississippi, from 21st October, 1802, to 28th February, 1803, at eight dollars per day,	786	
Ditto, as commissioner to determine, survey, and mark, the boundary of the Choctaws, west of the Mobile and Tombigby rivers, and the boundary of the Creeks, east of the Alabama and the Tensaw rivers, from 1st March to 3d December, 1803, at six dollars per day,	1,668	
Ditto, as commissioner returning from Mobile to New Orleans on his way to the city of Philadelphia, his place of residence, from 4th to 16th December, 1803, thirteen days, at eight dollars per day,	104	
Compensation as commissioner from the 25th April, the day he left New Orleans, to the 1st June, 1801, when he arrived in Philadelphia, thirty-seven days, at eight dollars per day,	296	
		$6,582

Personal Expenses as Commissioner, viz:

Amount of expenditures from the Oconee to the Choctaw nation, at a conference held with said nation at fort Confederation, and while passing through the same, from 30th August to 28th October, 1802,	606 51	
Expenditures when in search of Mr. Purcell, for information respecting the Indian boundaries, from 17th July to 11th August, 1802,	308 55	
Payment to William T. McCormick for sundry supplies of groceries, for the use of the commissioners,	224 38½	
Expenditures while perambulating, and establishing the Choctaw boundary line, agreeably to the treaty at fort Adams, from 2d December, 1802, to 28th February, 1803,	184 45	
Payments for his expenses and charges incident to establishing the Choctaw and Creek boundaries on the Tombigby, Mobile, and Alabama rivers, from 10th July, to 20th November, 1803,	885 70½	
For amount of his account of expenses from New Orleans to the seat of Government, and while remaining there on business relative to his duties as Indian commissioner,	505 69	
		2,715 29

Expenses other than personal, viz:

Payments on account of the survey of the route from Bayou Pierre to the Choctaw nation, in 1802,	120 20
Payment to William T. McCormick for medicine for the troops, from 21st March, to 27th November, 1802,	12 87½
Payments to sundry soldiers under command of Lieutenant Edmund P. Gaines, for extra pay as laborers, while engaged on the Choctaw line of demarcation in November and December, 1802,	252 50

Payment to servant and attendant, having charge of public horses and baggage, from 1st July, 1802, to 1st March, 1803,	160 00	
Expenditures while perambulating, and establishing the Choctaw boundary line, agreeably to the treaty of fort Adams, from 2d December, 1802, to 28th February, 1803,	656 09	
Payments made by him for charges incident to establishing the Choctaw and Creek boundaries on the Tombigby, Mobile, and Alabama rivers, from 10th July, 1803, to 20th November following,	1,950 43½	
		3,152 10
		$12,449 39

NOTE.—It is to be understood that the compensation, &c. of General Wilkinson, as Indian commissioner, entered in this statement, commences with his appointment, the 12th July, 1801, because the whole was included in one settlement at this office, and the expenditures between that date and the 16th March, 1802, could not be distinctly separated.

Expenses incident to forming the treaty of fort Wilkinson, taken from the account of Wilkinson, Hawkins, and Pickens, joint commissioners for holding a treaty with the Indian tribes south of the Ohio, viz:

Commissioners' table and other expenses, viz:			
For articles for subsistence of themselves, their attendants and horses, per account of Alexander Macomb, secretary, per abstract A,		3,956 98	
For articles of household and table furniture, culinary vessels, &c. per abstract A,		445 15	
Sundry payments by Alexander Macomb, secretary, per voucher No. 2, in his account, to Samuel C. Hall, for expenses incident to the support of the commissioners' table, for which there are no specific vouchers, per abstract A,		624 07	
		5,026 20	
For the purchase of provisions and supplies furnished belonging to the factory, by Jonathan Halsted, United States' factor, for the use of the commissioners' table, and for the Indians attending the treaty at fort Wilkinson, per abstract No. 4, and vouchers with Halsted's account,	5,942 35		
For articles furnished the commissioners and the chiefs of the Creek nation of Indians attending the treaty, out of the United States' factory, per abstract No. 1, and vouchers, with Halsted's account,	764 08		
Expenditures made on account of the commissioners, exclusive of those for the purchase of provisions, and, principally, upon their orders, per abstract No 3, in Halsted's account,	1,620 15		
Payment made by said Halsted for incidental expenses, in procuring provisions, &c.	108 00		
Payments made by Alexander Macomb, secretary, for transportation, pay of guides, expresses, cooks, and others employed during the execution of the commission, and in assembling the Indians at the treaty, &c. per abstract B,	665 46		
For washing done for the commissioners and their secretary, per abstract B,	163 72		
For payments by Alexander Macomb, to Nathaniel Evans and Lieutenant Walback, for contingent expenses incident to the treaty, for which there are no specific vouchers, per abstract B,	41 75		
Payments for expenses and allowances for services of interpreters and attendants, and travelling expenses of the commissioners, per abstract B,	662 90		
		9,968 41	
			14,994 61
Amount of expenditures by the quartermaster general for the purchase of horses, mules, transportation of Indian goods, and other disbursements in relation to the treaties,			3,121 50
			$18,116 11

DEPARTMENT OF WAR, *Accountant's Office, February* 13, 1809.

WILLIAM SIMMONS, *Accountant Department War.*

C.

Abstract of expenditures made by Lieutenant Josiah Taylor, assistant military agent, under the directions of Brigadier General James Wilkinson and Governor William C. C. Claiborne, Commissioners appointed to take possession of Louisiana, in the years 1803 *and* 1804.

For 418¼	lbs loaf sugar,	11,350	Spanish cigars,	6⅛	gallons vinegar,
30	" lump sugar,	8	bottles of capers,	2	bottles vinegar maille,
44	" brown sugar,	1	box of brandy fruits,	2	bottles pickles,
844	bottles of claret,	1	" raisins,	3	bottles of olives,
196½	gallons Madeira wine,	487¾	lbs. of ham,	148¼	lbs. of cheese,
4	" sherry wine,	2	tubs of rounds of beef,	17	lbs. of hog's lard,
1	quarter cask Madeira wine,	1	bottle of Cayenne pepper,	24	lbs. of butter,
144	bottles of champaigne,	3	lbs. black pepper,	20	bunches of onions,
50	" white wine,	20	" chocolate,	30	lbs. of flour,
100	" hermitage wine,	10	bottles of mustard,	2	barrels of flour,
588	" red wine,	47	" sweet oil,	1	sheep,
6	" cordials,	3	lbs. vermicelli,	3	barrels of potatoes,
1	" bitters,	16	" of almonds,	1 9/16	bushels of salt,
67	gallons brandy,	40	" of rice,	300	lbs. of bread,
81	bottles of porter,	12	beeves' tongues,	1	tierce Irish beef,
1	case of gin,	¼	lb. mace,	180	lbs. of beef,
258	bottles of ale,	¼	lb. cloves,	1	barrel of onions,
3	barrels of cider,	¼	lb. nutmegs,	4	cases of tea,
5	gallons of rum,	¼	lb. cinnamon,	450	lbs. of corn blades,
2⅛	" whiskey,	1	English cheese,	96	barrels corn,

7	loads of hay,	1	looking glass,	9	decanters,
162½	lbs. coffee,	16	lights of glass,	6	salt cellars,
5¼	lbs. first quality tea,	210½	lbs, spermaceti candles,	24	wine glasses,
48	cords of wood,	1	barrel hominy,	24	tumblers,
6	dozen knives and forks,	42	lbs. of tallow candles,	2	pitchers,
3	pair plated candlesticks,	228	feet of plank,	6	dishes,
2	pair snuffers,	4½	lbs. of Castile soap,	60	plates,
12	barrels of charcoal,	1	filtering stone,	1	lantern,
30	lbs. of bar iron,	24	cordial glasses,	1	set dining china.
1	pair of andirons,	42	goblets,		

Also, forage for five public horses, riding express from Fort Adams to New Orleans, sundry groceries, not enumerated, dinners for twelve persons for ten days, furniture not enumerated, two tables, cakes, macaroons, confectionary and preserves, pies, tarts, puddings, cakes, biscuit, and cabbages, confectionary furnished at different times, sugar plums, washing table cloths and napkins, nine turkeys, eighteen capons, and thirty fowls, medicine, &c.

NOTE.—The above disbursements were made between the 7th December, 1803, and 24th April, 1804, per vouchers, from No. 1, to 99, and amount to - - - - - - $5,127 37

John M. Wight, for provisions and other articles purchased in the market for the use of the commissioners' table, from 26th January, to the 22d April, 1804, inclusively, -	1,378 10	
Ditto, for ditto, on the 23d April, 1804, - - - - -	11 50	
Ditto, for sixty loaves bread, purchased for ditto, - - - -	3 75	
Ditto, for his salary as steward to the commissioners, from 16th January, to 23d April, 1804, inclusively, 99 days at one dollar per day, - - - -	99 00	
		1,492 35
		6,619 72

DEPARTMENT OF WAR, *Accountant's Office, February* 13, 1809.

WM. SIMMONS, *Accountant Department of War.*

DR. *Brigadier General James Wilkinson.*

1801. December 31.	To amount of debits till this date, - - - - -			$44,338 03
1803. September 30.	To Zebulon M. Pike, payment made him per receipt dated 15th March, 1802, on account of pay, forage and subsistence, - - - -			500 00
November 30.	To James Sterrct, payment made him per receipt, dated 30th March, 1803, on account of pay, - - - - - - - -			1,500 00
1804. January 31.	To John B. Barnes, payment made him per receipt dated 2d August, 1802, on account of pay, - - - - - - - -			2,000 00
1805. January 28.	To warrants on the treasurer for warrant No. 8080, for amount of his account for maps and charts of Louisiana, - - - - -			762 00
				49,100 03
	Contra.		CR.	
1801. December 31.	By amount of credits till this date, - - - - -			38,528 35
1805. January 28.	By maps and plans, &c. for a survey of the Mississippi river from New Orleans to the sea, and taking soundings and bearings of the several mouths of that river, - - - -		150 00	
	For a plan of the posts of Attakapas and Opelousas, and the internal navigation, - - - - - -		80 00	
	For a plan of Upper Louisiana from New Madrid to the Missouri, -		50 00	
	For a plan of the rivers Rouge and Noire, - - - -		8 00	
	For pilotage on Lake Pontchartrain and the passes to the sea, -		24 00	
	For a chart of the coast of Pensacola, soundings, &c. - -		450 00	
				762 00
June 11.	By James Wilkinson, Indian commissioner, for balance due him as commissioner, carried to his credit as brigadier general, - - - -			2,506 52
	By pay of the army, for his pay from September 1, 1801, to May 31, 1802, - - - -	936		
	Pay from June 1, to December 31, 1802, - -	1,575		
	Do. from January 1, to December 31, 1803, - -	2,700		
		5,211		
	Deduct amount received from Caleb Swan, by warrants No. 632, 649, 664, 686 and 712, - - - -	2,250		
			2,961 00	
	By forage of officers, for his forage from 1st September, 1801, to 31st March, 1802, - - - - -		144 00	
	By subsistence of the army, for his subsistence from 1st September, 1801, to 31st March, 1802, at twenty-four rations, - - -		853 92	
	By quartermaster department, for payment made for the passage of two sergeants, one corporal and one musician from New Orleans to New York and Washington, - - - - -		120 00	
				4,078 92
14.	By incidental and contingent expenses, for amount of his account for books purchased for public use in 1801, and since transferred to the superintendent of military stores, - - - - - - - -			323 11
1805. April 30.	By balance due, General Wilkinson being present and the same admitted by him, (see letters to General Wilkinson) - - - - -			2,901 13
				49,100 03

Dr. *Brigadier General James Wilkinson.*

1805.				
June	14.	To balance due the United States on settlement,		$2,901 13
July	29.	To Caleb Swan, paymaster of the army,		
		For warrant No. 855, drawn by the Secretary of War, for his pay from 1st April, to 31st December, 1805,		2,025 00
1806.				
May	31.	To William Linnard, military agent,		
		For amount paid by Moses Hook, assistant military agent, for a New Orleans boat to transport the General and family,	100 68	
		For amount paid by do. for painting said boat, and for an awning and other articles,	88 97	
		For amount advanced him by do., per receipt 14th May, 1805,	700 00	
		For amount advanced him by do. for transportation of his baggage from Washington city, Baltimore, and Philadelphia, to Pittsburg,	262 96	
				1,152 61
May	12.	To warrants on the treasurer,		
		For warrant No. 9111, to Wm. Simmons, for a bill of exchange, dated 12th April, 1806, in favor of Falconer, and Comegys on account of the Indian department,	980 00	
June	19.	For warrant No. 9188, to Nicholas Whellan, for two bills of exchange in favor of Peter Chouteau, on account of the Indian department,	1,390 00	
July	2.	For warrant No. 9213, to Wm. Whann, for a bill of exchange dated April 30, 1806, in favor of Abraham New, on account of the Indian department,	231 00	
		For warrant No. 9215, to James Davidson, for a bill of exchange dated May 15, 1806, in favor of L. Bisson, on account of the Indian department,	201 00	
	9.	For warrant No. 9224, to James Davidson, for a bill of exchange dated April 28, 1806, in favor of J. Y. Mossman, on account of the Indian department,	650 00	
	6.	For warrant No. 9225, to Wm. Mackay, for three bills of exchange, dated May 15 and 26, 1806, on account of the Indian department,	800 00	
	7.	For warrant No. 9230, to Wm. Whann, for two bills of exchange dated May 12, and 29, 1806, on account of the Indian department,	1,086 99	
July	12.	For warrant No. 9242, to Thomas T. Tucker, for a bill of exchange, dated May 18, 1806, in favor of Alexander M'Nair, on account of the Indian department,	340 33	
July	17.	For warrant No. 9259, to Charles Steel, for a bill of exchange, dated June 5, 1806, in favor of W. Massey, for a tract of land purchased of him for a site for a factory, &c. at Belle Fontaine,	250 00	
August	1.	For warrant No. 9276, to Charles Steel, for a bill of exchange, dated St. Louis, 26th June, 1806, in favor of P. Chouteau, on account of the Indian department,	200 00	
	4.	For warrant No. 9279, to James Davidson, for two bills of exchange, dated 18th and 21st June, 1806, in favor of P. Chouteau, on account of the Indian department,	300 00	
		For warrant No. 9281, to James Davidson, for a bill of exchange, dated June 26th, 1806, in favor of P. Chouteau, on account of the Indian department,	200 00	
	18,	For warrant No. 9301, to Charles Steel, for a bill of exchange, dated June 18th, 1806, on account of the Indian department,	278 00	
	29.	For warrant No. 9313, to James Davidson, for a bill of exchange, dated June 29th, 1806, in favor of Peter Chouteau, on account of the Indian department,	600 00	
September	4,	For warrant No. 9323, to ditto, for a bill of exchange, dated July 30th, 1806, on account of the Indian department,	262 00	
	15.	For warrant No. 9334, to T. T. Tucker, for a bill of exchange, dated March 31, 1806, in favor of William Scott, on account of the Indian department,	93 00	
		For warrant No. 9333, to James Davidson, for three bills of exchange on account of the Indian department, 22d July, 1806, in favor of P. Dorion, sen.	90 00	
		30th July, 1806, in favor of P. Chouteau,	512 00	
		4th August, 1806, in favor of M. Michael,	527 00	
				1,129 00
	17,	For warrant No. 9338, to William Doughty, for two bills of exchange on account of the Indian department,	288 00	
October	1,	For warrant No. 9354, to James Davidson, for a bill of exchange, dated 30th July, 1806, in favor of Peter Chouteau, on account of the Indian department,	384 57	
	2,	For warrant No. 9362, to Thomas T. Tucker, for a bill of exchange dated May 14, 1806, in favor of Z. M. Pike, on account of the Indian department,	204 00	
November	11,	For warrant No. 9453, to Thomas T. Tucker, for a bill of exchange, dated March 31, 1806, in favor of Lewis Crawford, on account of the Indian department,	200 00	
	27,	For warrant No. 9487, to Beverly Waugh, for a bill of exchange dated May 14, 1806, in favor of Z. M. Pike, on account of the Indian department,	170 66	
December	30,	For warrant No. 9554, to Wm. Whann, for a bill of exchange, dated October 4, 1806, in favor of John Walch, on account of the contingent expenses of the army,	450 00	
				10,688 55
1807.				
May	1,	To William Linnard, military agent, for amount paid on his order by Lieutenant Piatt, for transportation of his baggage from the rapids on Red river to Natchitoches, 23d September, 1806,		25 00
1808.				
May	29,	To Caleb Swan, paymaster of the army, for warrant No. 1114, drawn by the commander-in-chief, for his pay in advance, from 1st March to 30th June, 1808, per receipt dated 18th February, 1808,		900 00
April	30,	To warrants on the treasurer, for warrant No. 305, on account of translating sundry French military works for the War Department,		200 00

Dr.			
1808.			
	To Quartermaster department, 1807, for the following supplies made him by Captain George Peter, at fort McHenry, which have been passed to the credit of William Linnard, military agent, and now brought to the debit of the general, he not being entitled by law to any part thereof, viz:		
	4 cords of wood for November, 1807, at 7 dollars per cord, -	$28 00	
	4 cords of wood for November, 1807, at 6½ dollars, - -	26 00	
	For amount of forage consumed by his horses, while at fort McHenry, out of that purchased for the public horse, as well as on his own order, per letter to Captain Peter, - - - - -	10 00	
			$64 00
July 29.	To Caleb Swan, paymaster of the army:		
	For warrant No. 1212, drawn by the commander-in-chief, for his pay for July and August, 1808, in advance, per receipt 28th June, 1808, - - -		450 00
September 9.	To warrants on the treasurer,		
	For warrant No. 743, transmitted to him at Carlisle, on account of translating sundry French military works, for the use of the War Department, -		200 00
Oct. 31.	To Robert Brent, paymaster of the army:		
	For warrant No. 10, drawn by the Secretary of War, for his pay in advance, from September 1, 1808, to February 28, 1809, per receipt July 14, 1808, -		1,350 00
Dec. 13.	To Abraham D. Abrahams, military agent:		
	For this sum, advanced him on account of the public service, per receipt, dated January 10, 1807, for which he is accountable, - - - - -		2,500 00
	Note.—Of the above sum it appears, by a receipt of M. Girard, dated 27th March, 1807, that one hundred and fifty dollars were applied by him for the public service; and, by the receipt of P. Rubell, that two hundred dollars were to be employed in secret police service.		
	To quartermaster's department, furnished him by A. D. Abrahams, military agent, per certificate, viz:		
	8 cords of wood in 1806, at $5 50, - - - - - -	$44 00	
	96 bushels of corn in 1806, - - - - - -	72 75	
	11 barrels shelled corn, at three dollars, - - - -	33 00	
	38 barrels of corn in the cob, at one dollar, - - - -	38 00	
	37 do. do. - - - - - -	37 00	
	10 do. at one dollar and fifty cents, - - -	15 00	
	2 do. shelled, at three dollars and fifty cents, - - -	7 00	
	5 loads of hay, at twelve dollars, - - - - -	60 00	
	61¼ cords of wood, at five dollars and fifty cents, - - -	336 87	
	1 garden rake, one hoe, and three lines, - - - -	5 50	
	1 stove, complete, - - - - - - - -	25 00	
	5 trunks, to pack papers, - - - - - -	27 00	
			584 37
	To Richard Parker, contractor:		
	For amount of two cords of wood, furnished at Carlisle the 22d September, 1808, at two dollars and fifty cents, - - - - - -		5 00
Nov. 21.	To Robert Brent, paymaster of the army:		
	For warrant No. 161, drawn by the Secretary of War, for his pay in advance, for March, April, and May, 1809, three months, at two hundred and twenty-five dollars, - - - - - - - - - -		675 00
1809, Jan. 26.	To Robert Brent, paymaster of the army:		
	For warrant No. 249, drawn by the Secretary of War, for his pay in advance, for June, July, August, September, October, and November, 1809, six months, at two hundred and twenty-five dollars, - - - -		1,350 00
Feb. 6.	To Ninian Pinckney, district paymaster:		
	For this amount, paid him on account of his pay and emoluments, per receipt, dated December 3, 1807, - - - - - - -		250 00
			$25,437 41
	To balance due the United States, per contra, - - -		$7,891 03

Note.—It may be proper to remark, that, in addition to the balance above stated, John Wilkins, jun., late quartermaster-general, has transmitted to this office a list of moneys, stated by him to have been advanced on public account, for which he claims credit, and in which General Wilkinson's name appears, for $3,879 71, which, added to the balance above stated, will constitute the sum of $11,770 74.

Cr.			
1806.			
September 20,	By pay of the army, 1805:		
	For his pay as brigadier general and commander-in-chief, from 1st April, 1805, (to which time he was paid by the paymaster of the army) to 31st December following, - - - - - - - -		2,025 00
November 30,	By Thomas A. Smith, for amount paid him per receipt dated October 21, 1806, on account of his expenses from Natchitoches to the Seat of Government, -		500 00
1807.			
January 31,	By Isaac Briggs, for this sum paid him on account of his compensation aud expenses incident to bringing despatches to the Seat of Government, -		500 00
February 16,	By Peter Chouteau, Indian agent, for the following sums paid him, per receipts, in bills of exchange, drawn in favor of said Chouteau, and paid by the following warrants, which are charged to Gen. Wilkinson.		
	No. 9188, for a bill dated 21st April, 1806, - - -	$970 00	
	" do. 30th do. " - - -	420 00	
	9225, do. 15th May, " - - -	300 00	
	" do. 26th do. " - - -	150 00	
	9276, do. 26th June, " - - -	200 00	
	9279, do. 18th do. " - - -	100 00	
	" do. 21st do. " - - -	200 00	
	9281, do. 26th do. " - - -	200 00	
	9301, do. 18th do. " - - -	278 00	
	9313, do. 29th do. " - - -	600 00	

Cr.				
1807.	No. 9323, for a bill dated 30th July, 1806,		$262 00	
	9333, do. 30th do. "		512 00	
	9354, do. 30th do. "		384 57	
	For this sum, paid him per receipt 4th August, 1806, on account of the Indian department,		82 13	
				4,658 70
1808.				
June 13,	By James B. Many, captain,			
	For amount paid on sundry orders, drawn on him by said Many, on account of the ransom of Osage captives,			153 33
30,	By Daniel Hughes, lieutenant,			
	For amount paid on sundry orders, drawn on him by said Hughes, on account of the ransom of Osage captives,			1,575 17
	By Peter Dorion, interpreter to the Sioux Indians,			
	For amount advanced him for compensation, from 1st January to 31st March, 1808,		135 00	
	For ditto, ditto, to 31st March, 1808, on account,		65 00	
	For ditto, ditto, ditto, to 30th September, 1808,		208 00	
	For ditto, ditto, ditto, to 30th November,		90 00	
				498 00
	By Barony Vasques, interpreter,			
	For amount advanced him, on account of his compensation as an interpreter to the Kanzas Indians, per receipt,			50 00
	By Pierre Lefevre, interpreter at Arkansas,			
	For amount advanced him on account of his compensation, per receipt of 26th January, 1806,			50 00
	By William Ewing, Indian agent, for amount of sundry payments made on his order, per abstract,			376 00
	By quartermaster department, 1806,			
	For amount paid William Massey, for a tract of land on the river Missouri, in the territory of Louisiana and district of St. Louis, called Bellefontaine, for a site for a cantonment, Indian factory, &c.			250 00
	By Indian department, 1805,			
	For amount paid Robert Dickson, for expenses conducting a criminal of the Sioux nation of Indians, from the Prairie du Chien to St. Louis, in 1805,		607 99	
	For amount paid Anthony Naw, for his services as interpreter of the French language for the Indian department, from 12th September to the 31st December, 1805,		111 00	
	For services of J. V. Garnier, as interpreter of the French language, and as secretary to a conference at St. Louis, by Governors Wilkinson and Harrison with sundry Indians, from 5th to 18th October, 1805, at 4 dollars per day,		52 00	
				770 99
	By Indian department, 1806,			
	For amount paid Lewis Crawford, for rum and durant, furnished on the order of captain M. Lewis, to the Ayouwais and Sioux, and to an interpreter of their language, for his services conducting them from their village to St. Louis,		527 00	
	For amount paid Lieutenant Z. M. Pike, to reimburse him sundry expenditures made on an expedition to the head of the Mississippi, including pay of Rosseau, from 8th September, 1805, to 18th April, 1806,		374 67	
	For amount disbursed by him, from 1st January to 31st July, 1806, on account of the Indian department—			
	For amount paid A. Naw, as interpreter, from 1st January to 31st July, 1806; pay of M. Barada, interpreter to a party of Mahas, from 20th May to 20th July, 1806; pay of M. Price, interpreter, from May 1st to 5th June, 1806; J. Ronville, 19th April to 31st May; P. Lisser, for going express to the Kickapoos; and for sundry supplies and presents to Indians,		590 84	
	For amount paid by him for ransom of sundry Osage captives, and expenses incident thereto,		363 52	
				1,856 03
	By pay of the army, 1808,			
	For his pay as brigadier general, from 1st March to 30th June, 1808, at 225 dollars per month,			900 00
1809, Jan. 13.	By pay of the army, 1808:			
	For his pay as brigadier general, from 1st July to 31st December, 1808, at two hundred and twenty-five dollars per month,			1,350 00
	By subsistence of the army:			
	For extra allowance of thirty-six rations per day, at Natchitoches, from 13th to 30th September, 1806, eighteen days, 864 rations, at 17 5/10 cents,		$113 40	
	For ditto, at said place, from 1st October to the 11th November, 1806, inclusive, forty-two days, 1,512 rations, at 18 cents per ration,		272 16	
	For ditto, at New Orleans, from 12th November, 1806, to 24th May, 1807, 194 days, 6,984 rations, at 15 cents,		1,047 60	
	By quartermaster's department:		$1,433 16	
	For allowance of quarters, stables, &c. when on command in New Orleans, for which he received no compensation, from 25th November, 1806, to 24th May, 1807, six months, at one hundred dollars per month,		600 00	
				*2,033 16
				$17,546 38
	By balance due the United States,			7,891 03
				$25,437 41

* The above allowance of $2,033 16, was made him by the Secretary of War, which was disallowed at this office, on the principle of its being contrary to law, of the 16th March, 1802, fixing his allowance as brigadier general, and for reasons more fully detailed in my letter to the Comptroller, under date of the 10th January, 1809, and afterwards admitted by the accounting officers of the treasury, on the opinion of the Attorney General, of the 9th January, 1809.

Department of War, *Accountant's Office, February* 13, 1809.

WILLIAM SIMMONS, *Accountant of War Department.*

No. 6.

ACCOUNTANT'S OFFICE, *February* 20, 1808.

SIR:

On the adjustment of the accounts of the military agents and their assistants, it appears that disbursements have been made on your account, which the act of Congress fixing the military peace establishment does not authorize. I have, consequently, been compelled to charge all such disbursements to your personal account, thereby considerably increasing the balance standing to your debit on the books of this office.

Of this circumstance I have thought it my duty to acquaint you, and to suggest the propriety of a settlement of your public accounts while your presence at the seat of Government may afford the means of facilitating such settlement.

I am, &c.

WILLIAM SIMMONS.

Brigadier General J. WILKINSON, *Washington City.*

No. 7.

ACCOUNTANT'S OFFICE, *March* 23, 1808.

SIR:

I have received your letter of the 16th instant, and, in reply, have to observe, that it was not my intention, by the letter addressed to you on the 20th ultimo, to bring into view any of the irregular expenditures which have been made by your orders, arising under the peculiar circumstances you have mentioned. Those to which my letter had reference, are the payments made by the military agents and their assistants, from time to time, for the transportation of your baggage, purchase of fuel, forage, &c. on your personal account; allowances which are positively forbidden by the 4th section of the law fixing the military peace establishment, under date the 16th March, 1802. It was also the object of that letter, to bring to your view the balance of $2,901 13, standing to your debit on settlement of your account 11th June, 1805, both of which items, together with the sum of seven hundred dollars received from Lieutenant Hook, on the 14th May, 1805, and a draft drawn by you on this department, the 4th October, 1806, expressed for the contingent services, and omitted to be credited by you in any account rendered to this office, I deem it my duty to request that you will account for as early as practicable.

I am, &c.

WILLIAM SIMMONS.

Brigadier General J. WILKINSON, *City of Washington.*

No. 8.

ACCOUNTANT'S OFFICE, *November* 16, 1808.

SIR:

In reply to your letter of the 10th instant, requesting to be informed what was the daily allowance admitted for your services when engaged as a commissioner on Indian affairs, in 1801, '2, and '3, I have the honor to state, that your account on that head has been credited with the following amounts, viz:

Compensation as commissioner for holding treaties with the Cherokee, Choctaw, and Creek Indians, from 12th July, 1801, to 20th October, 1802, 466 days, at $8, - - - - - - - - $3,728

Compensation as commissioner to determine and mark the Choctaw boundary line, from 21st October, 1802, to 3d December, 1803, 409 days, at $6, - - - - - - - - - - 2,454

Compensation while on your route from Mobile to New Orleans, from 4th to 16th December, 1803, and from New Orleans to Philadelphia, from 25th April to 1st June, 1804, 50 days, at $8, - - - - - 400

It will be understood, that the above compensations are in addition to the expenses of your table, as commissioner, and travelling expenses, and also in addition to your pay as commander-in-chief.

While on the subject of your accounts, permit me again to call your attention to the contents of my letter to you of the 23d March last, and to add, that, since that date, the debits of your accounts have considerably increased, the amount of which will constitute one of the items in the list of balances about to be laid before Congress, unless previously accounted for.

I am, &c.

WILLIAM SIMMONS.

Brigadier General J. WILKINSON, *City of Washington.*

Summary Statement of the allowances and advances of money made by the Department of War to Brigadier General James Wilkinson, including the supplies received from him by agents of the War Department, since the passage of the act of March 16, 1802, *other than the monthly pay of* $225 00, *and the stationary allowed by that act.*

Amount of Statement A,

Showing the moneys which have been allowed and paid to General Wilkinson, and the objects of such allowances and payments, since the 16th of March, 1802, over and above the pay of $225 per month, prescribed and limited by the fourth section of the act of Congress of that date, and of the supplies which have been received by him in the capacity of Brigadier General, viz:

Amount of allowances made to General Wilkinson, - - - - - - - -		$2,080 57
Amount of supplies received by him from agents of the department, and brought to his debit in the account current herewith, marked D. the amount of which is included in the balance standing to his debit, on that statement, - - - - - - - - -	$1,247 73	

Amount of Statement B,

Showing the moneys allowed and paid to Brigadier General James Wilkinson, as Indian commissioner, commencing on the 12th July, 1801, the date of his appointment, and ending the 1st June, 1804, the date of his return to Philadelphia, viz:

Compensation as commissioner, from 12th July 1801, to 16th December, 1803, and from 25th April to the 1st of June, 1804, - - - - - - - - -	$6,582 00	
Personal expenses as commissioner, - - - - - - - -	2,715 29	
		9,297 29
Expenditures other than personal, having relation to the formation of the treaties and running the boundary lines, &c. - - - - - - - - -	3,152 10	

Expenses of Wilkinson, Hawkins, and Pickens, joint Commissioners, viz:

Articles for subsistence of themselves, their attendants, and horses, household and table furniture, and table expenses,	$5,026 20	
Other expenditures for provisions supplied the commissioners and the Indians attending the treaty, (which could not be separated) and also pay of interpreters and attendants, &c. &c.	9,968 41	
	14,994 61	
Disbursements by the Quartermaster General,	3,121 50	
		18,116 11

Amount of Statement C.

Showing the expenses incurred by General Wilkinson and Governor Claiborne, commissioners for taking possession of New Orleans, viz:

Table and house expenses of the commissioners, from 7th December, 1803, to 24th April, 1804,	$6,320 22	
Household furniture for the commissioners,	200 50	
Pay of steward to the commissioners, from 16th January to 23d April, 1804,	99 00	
		6,619 72

Amount of Statement D.

Showing the state of James Wilkinson's account as Brigadier General, on the books of this office, since the 16th March, 1802, which includes the advances made to him by the War Department, and by the several agents, together with the supplies received by him subsequent to that date, as far as accounts and information have been received at this office, exhibiting a balance due the United States, 7,891 03

In addition to the balance of $7,891 03, it may be proper to remark, that the late Quartermaster General, John Wilkins, Jr. has forwarded to this office a list of moneys stated by him to have been advanced on public account, for which he claims a credit, and on which General Wilkinson's name appears, for $3,879 71, which, added to the above sum would constitute a balance to the debit of General Wilkinson, of $11,770 74. The vouchers for the advance not having been forwarded by the Quartermaster General, the account has not been acted upon, 3,879 71

$19,268 89

DEPARTMENT OF WAR, *Accountant's Office, February* 13, 1809.

WILLIAM SIMMONS, *Accountant Department of War.*

10th CONGRESS.] No. 297. [2d SESSION.

ACCOUNTABILITY IN THE NAVY DEPARTMENT.

COMMUNICATED TO THE SENATE, FEBRUARY 25, 1809.

Mr. GILES communicated the following letter and statement from the Secretary of the Navy:

SIR:

The enclosed is a hasty sketch of the ideas suggested to me in reading the bill before the Senate, entitled "A bill further to amend the several acts for the establishment and regulation of the Treasury, War, and Navy Departments."

Respectfully,

ROBERT SMITH.

February 25, 1809.

Warrants drawn by the Secretary of the Navy upon the Treasurer of the United States, do, at this time, and for many years have, specified the particular appropriation or appropriations to which the same should be charged. This is the established usage of the Navy Department, and there are to it but a few exceptions, in cases of inevitable necessity, wherein bills have been drawn to defray contingent expenses, incurred on a distant station.

The moneys paid by virtue of such warrants, are charged in the books of the Accountant of the Navy, in such manner and form as the Treasury Department have, and from time to time may prescribe, the Accountant of the Navy having ever considered himself, as to the forms of keeping his accounts, altogether under the controlling superintendency of the Treasury Department.

It is, at present, the duty of all navy agents to make their requisitions upon the Navy Department, for moneys, agreeably to the specifications of the appropriation law, and to render, monthly, distinct accounts of the application of all moneys, according to the appropriation or appropriations under which the same shall have been drawn. Papers A and B are copies of the instructions to the navy agents, upon this subject.

In this, first section, I find the following provision: "Nor shall any credit be allowed to either of them, (agents) except for expenses authorized by law, and for the amount appropriated for the same." Under such restrictions, no agent would make a purchase, or, indeed, incur any expense, without having money in hand to meet it, because he could not know the exact state of the appropriation out of which such expense was to be paid; or, if he knew the unexpended balance of each appropriation, he could not know what dispositions the Department might have made respecting such balances: he would, therefore, never make a purchase without having in hand, money of the appropriation under which such purchase would fall. What would be the effect?

Suppose, in time of war, a public vessel should arrive at any port distant from the seat of government, viz: New Orleans; should be in want of repairs and supplies, and should be on important service, which requires her departure from such port with the least possible delay; her commander calls upon the agent for the requisite supplies, which amount to $2,000 worth of provisions and $3,000 of repairs; the agent has in hand, money enough for the

repairs, but not for the provisions, he must then write to the Secretary of the Navy for money for the provisions, and before he gets an answer from the Secretary, three months may have expired. In this case, the vessel would be detained three months for want of provisions; and, if the agent should have a balance of $5,000 in his hands, out of any other appropriation than that of provisions, it would not prevent the detention of the vessel: for, if he applied any part of that $5,000 to the purchase of provisions, he could not be allowed credit for such purchase. The agent could not, in this case, or in any other, negotiate a bill on the Department, because he would never know the exact state of the appropriations.

Would it be possible for the Secretary of the Navy to keep the agents precisely informed as to the actual balances on hand, of each and every appropriation; or could he convey such information in any useful degree? Although he might direct, daily, returns of each and every warrant, upon each and every appropriation, to be made to the agents, still, before such returns could reach them, and particularly those at a distance, the balances would be considerably reduced by the daily drafts upon them, and might, possibly, be exhausted.

If it were possible to convey such information as would enable the agents to ascertain the exact balances on any day of the year, this would not remove the objection stated. No agent could tell, without previous instructions from the Secretary of the Navy, how far he could safely draw upon such balances, as he could not possibly know what other agents might have drawn for. Suppose a balance of $40,000, on account of repairs, and that the agents at New York, Norfolk, Charleston, and New Orleans, know of this balance; that, at each of these places, there are one or more vessels requiring repairs; how can each agent know what the others may want? No one of them can judge; they will, therefore, all write for instructions to the Secretary of the Navy, and wait to receive them before they commence the requisite repairs. Under the provisions of this section, it would be the duty of the Secretary of the Navy to instruct the agents to this effect.

Such instructions, as to public vessels on foreign stations, would, in a still greater degree, impede the public service. Such a vessel might be detained in port six months, at an expense of $50,000, for want of $6,000, for provisions and repairs, as the agent would not undertake to make an advance for the Government to such an amount; because, if he did, and should happen to exceed the appropriation, he would not have credit for the same.

The provision in the latter part of this section, which authorizes the President, "during the recess of Congress," on the application of the Secretary, and not otherwise, to direct "a portion of the moneys appropriated for a particular branch of expenditure, to be applied to another branch of expenditure, in the same department," would not remove these difficulties. This provision would be found a deception, in practice; it would not enable an agent to make such application of moneys, without a previous special instruction from the Secretary of the Navy. Hence, "the public service would be nearly as much impeded" with, as without this provision. The agents would not presume upon the sanction of the President, and draw on the Department; that would be applying the money before the President is consulted; whereas, the President can only sanction such application before it is made. He has not power to do it afterwards. But, if this objection could be removed, it might happen that the bill would arrive at the seat of government, not "in the recess," but during the session of Congress; in such case, the President would have no right to give his sanction. What, then, would be the consequence? The bill is drawn payable at sight; the appropriation on which it is drawn is insufficient to pay it; it cannot, therefore, be paid; the holder protests the bill, and resorts to the drawer for payment of principal, interest, costs, and damages.

The provisions of the second section may be useful. It may be proper, however, for me to observe, that I know of no "injurious delays," on the part of the accountant of the Navy, in the settlement of accounts.

As to the provisions of the third section, not knowing how many agents the War Department will require, I can form no opinion as to the number that may remain to the Navy Department. I would only respectfully submit to the consideration of Congress, whether the number of essential agents of one department should, at all, be affected by the number that may be deemed necessary to a distant department of the Government. Under the limitations contemplated, serious injuries to the public service might, and probably would happen. A public vessel might, by stress of weather, or any other cause, be compelled to put into a port where there is no agent. The commanding officer, in such case, would not undertake to purchase supplies himself; he knows nothing about the state of the appropriations, and would not choose to put to hazard all his pay, probably all his fortune. He must write to the Secretary of the Navy for instructions; and hence would result injuries, necessarily produced by such unavoidable delays, and by the appointment of some temporary agent, who would, probably, be ignorant of his duties.

The Navy Department has, hitherto, distributed the advantages of public expenditures, so that every part of the Union has participated. Under the provisions of this section, those advantages would be monopolized by the towns in which the Department would have agents. In these towns all purchases would be made.

With respect to the provisions of the fourth section, it is proper, and it is at present prescribed by law, that the Comptroller of the Treasury shall give instructions to the accountant of the Navy, as to the forms of rendering accounts, and as to his giving such forms to the navy officers and agents; and this, I presume, is the intention of this section. It is not, I trust, intended, that such forms shall be sent directly from the Treasury Department to agents of the Navy Department.

The fifth section provides, that "no purchase or contract for supplies or services, shall be made without the President's approbation," &c.

Is a piece of kentlege to be purchased, the President must previously approve the purchase; is a laborer or a seaman to be hired, the President must previously approve the hiring. What does the duty of approving or disapproving a purchase imply? It implies a knowledge of the quality, value, use, and quantity required, of each and every article, the purchase of which is to be approved or disapproved. If such knowledge is not possessed, the duty cannot be properly performed.

But, independently of the impropriety—the unfitness of imposing such duties upon the first magistrate of the nation—what would be the effect, in practice? In some few cases, it might be partially done; in most cases it would occasion great losses and delays. In cases of purchases at the seat of Government, it might be partially done; but, in purchases required at distant ports, it would, obviously, produce great delays. Suppose a public vessel is at Gibraltar, and requires supplies; not a single purchase could be made without the previous approbation of the President; and, indeed, under the provisions of this section, not a man could be entered, to supply the place of one that might have deserted, or died, or have been killed in action.

The President, it is provided, may approve, either before or after the purchase, &c. This subsequent approbation of the President, to purchases, &c. will not be considered as a matter of course; he will exercise his judgment, and approve or reject, as it shall dictate. Who then would make a purchase, at the hazard, 1st, of losing the whole amount, because there might not be funds; 2d, of having his purchases disapproved by the President? No agent could, especially at a distance, make a condition with the vender, that, if the President did not approve the purchase, the articles should be returned to him without any compensation; because no person would sell under such circumstances.

I take this occasion to suggest for consideration, whether it would not be an improvement of the present system, if the several Departments of the Government were, by law, required to make to Congress, annual reports of the expenditures of the respective Departments, so that Congress might see, whether, in any case, they varied in object, or transcended in amount, the estimates upon which the appropriations are founded; and, if they did, that a satisfactory explanation might be therefor made.

A.

Circular to the Navy Agents.

NAVY DEPARTMENT, *9th March*, 1803.

The appropriation law of the present year, changing the classifications made by the law of the last year, renders it necessary that you should receive additional instructions, as to your future conduct, in making requisitions, and in the manner of expending them.

The law of the present year appropriates—

For the pay and subsistence of the officers and pay of the seamen,	$283,993 00
For provisions,	157,360 20
For medicines, instruments, and hospital stores, and all expenses on account of the sick,	7,700 00
For the purchase of ordnance and other military stores,	15,000 00
For repairs of vessels, store rent, and other contingent expenses,	182,000 00
For timber, ordnance, and other materials for 74 gun ships, and transportation,	114,435 00
For the erection of sheds and navy yards, including docks and other improvements, the pay of superintendents, storekeepers, clerks, and laborers,	48,741 87

There are other appropriations, which, however, either relate to the marine corps, or are for deficiencies in the appropriations for 1802, for objects which are comprehended under the above heads.

I have commenced, and shall progress, in the expenditures, under the determination not to exceed either of the particular sums appropriated. I cannot, therefore, lay my injunctions on you in terms too forcible, to be extremely particular in designating, in your requisitions, the objects upon which the expenditures are to be made, that we may, at all times, be able to ascertai nunder what heads of appropriation to make remittances. It will also be expected, that you will always give a prospective detail of the expenditures as they are contemplated; that we may make remittances with a full understanding of the objects for which they are made, and thus be enabled to avail ourselves, if necessary, of the whole sums appropriated, without exceeding either in the expenditures.

In your letters of requisition, you will be pleased to exclude all matter irrelative to the requisition. Should it be necessary to write to the Department on other points at the same time that you write for a remittance, be pleased to communicate them in a separate letter.

We shall pay no money upon your requisitions unless made in conformity to the preceding arrangements, and I confidently rely upon your exertions to enable me to carry these arrangements into complete effect.

The accountant of the navy will give you instructions as to expenditures.

I am, respectfully, sir,

ROBERT SMITH.

B.

NAVY DEPARTMENT, *Accountant's Office.*

SIR:

The system adopted at this office, for arranging the expenditures of the Department, requires that the several objects and expenditures should be kept separate and distinct, as they fall under the following heads, viz:

Pay of the navy, &c.
Provisions.
Hospital.
Contingent.
Ordnance.
Navy yards and docks.
Pay of superintendents, storekeepers, &c.
Gun Boats.

The first of these heads will embrace all payments made on account of the pay or subsistence of officers, or the pay of seamen.

The second will include all payments for, or on account of, provisions.

The third, all medicines, instruments, and hospital stores.

The fourth, all expenditures, of whatever nature, on account of repairs to vessels, and, indeed, all other expenses not falling under any of the other specific heads.

The fifth, all ordnance or military stores purchased for, or on account of, the navy.

The sixth, all expenses, of whatever nature, incurred in the improvement of the navy yards, docks, and wharves.

The seventh, the salaries and wages of superintendents, storekeepers, &c.

The eighth, all expenses, of whatever nature, incurred in building and equipping gun boats.

The form, herewith transmitted, is framed on the principles of this system, agreeably to which, you will render your accounts to this office, *monthly*. It may also be necessary to observe, that it will be proper to accompany your summary statement by abstracts for expenditures on account of each vessel, or other specific object, extending in your summary in one line the aggregate amount expended on the particular object. And further, that, as the commanding officers are held responsible for regulating all expenses on account of the vessel under their immediate command, no supplies can be furnished, but by the direction, or with the concurrence, in writing, of the officer commanding; and, in all cases where articles are delivered, or services of any kind rendered, to a vessel, it will be the duty of the commanding officer to receipt for the articles, and to certify that the services were rendered; and this evidence, in addition to bills with receipts, stating the amount paid for all expenditures whatever on account of the vessel, will be necessary, to entitle you to credit at this office. And for all expenditures, of whatever nature, bills and receipts will be required. It also may not be unnecessary to observe, that all receipts must be signed by the person entitled to receive, and that the receipt of one person for another will not be admitted, unless accompanied by an order, in writing.

No payments or advances are to be made to any officer of the navy, on account of pay, &c., unless particularly instructed from this Department.

Herewith, you will also receive a *form* for the return of public stores. The object of this return is to exhibit a clear and distinct view of the number, quality, and value, of the articles purchased, and not immediately expended, or delivered; and also those received from agents or vessels of war, arranged in appropriate columns. *Quarterly returns* of these accounts will be made to this office, exhibiting the number, quantity, and value, of the several articles on hand at the beginning of the quarter, the articles purchased within the quarter, and also those received from other navy agents or vessels of war, as well also those that may be delivered within the quarter, thereby showing the balance of articles remaining on hand, at the end of the quarter. Vouchers for all deliveries must also accompany the return.

Respectfully, I am, &c.

NAVY DEPARTMENT, *Accountant's Office, February* 24, 1809.

The foregoing is a copy of instructions that issue from this office to the navy agents, in relation to the manner of keeping and exhibiting their accounts, varying the heads of expenditure, from time to time, as it may be necessary to correspond with the specific appropriations.

This system it was thought advisable, *by this Department*, to adopt, in the year 1803, and it has been pursued ever since. Antecedent to that time, the accounts were kept under heads of expenditure, according to instructions from the Comptroller of the Treasury, without regarding the specific heads of appropriation.

THOMAS TURNER, *Accountant.*

10th CONGRESS.] No. 298. [2d SESSION.

BANK OF THE UNITED STATES.

COMMUNICATED TO THE SENATE, ON THE 3D OF MARCH, 1809.

The Secretary of the Treasury, to whom was referred the memorial of the stockholders of the Bank of the United States, praying for a renewal of their charter, which will expire on the 14th day of March, 1811, respectfully submits the following report:

The Bank of the United States was incorporated by act of March 2d, 1791, with a capital of ten millions of dollars, divided into 25,000 shares, of 400 dollars each. Two millions of dollars were subscribed by the United States, and paid in ten equal annual instalments. Of the eight millions of dollars subscribed by individuals, two millions were paid in specie and six millions in six per cent. stock of the United States. Two thousand four hundred and ninety-three of the shares belonging to Government were sold in the years 1796 and 1797, at an advance of 25 per cent.; two hundred and eighty-seven were sold in the year 1797, at an advance of 20 per cent., and the other two thousand two hundred and twenty shares in the year 1802, at an advance of 45 per cent.; making together, exclusively of the dividends, a profit of 671,860 dollars to the United States. The greater part of the six per cent. stock, originally paid by the stockholders, has since been sold by the bank: a portion has been redeemed by Government, by the operation of the annual reimbursement, and the bank retains, at present, only a sum of 2,231,598 dollars, in six per cent. stock.

About eighteen thousand shares of the bank stock are held by persons residing abroad, who are, by the charter, excluded from the right of voting. The stockholders resident within the United States, and who have the exclusive control over the institution, hold only seven thousand shares, or little more than one fourth part of its capital. They appoint annually twenty-five directors of the bank itself, which is established at Philadelphia; and those directors have the entire management of the discounts and other transactions of the institution in that city, and the general superintendence and appointment of the directors and cashiers of the offices of discount and deposite, established in other places. There are at present eight of those offices, viz: at Boston, New York, Baltimore, Norfolk, Charleston, Savannah, the city of Washington, and New Orleans. The two last were established at the request of the Secretary of the Treasury.

The profits of a bank arise from the interest received on the loans made, either to Government or to individuals; and they exceed six per cent., or the rate of interest at which the loans are made, because every bank lends, not only the whole of its capital, but, also, a portion of the moneys deposited for safe keeping in its vaults, either by Government or by individuals. For every sum of money thus deposited, the party making that deposite either receives the amount in bank notes, or obtains a credit on the books of the bank. In either case he has the same right, at any time, to withdraw his deposite; in the first case, on presentation and surrender of the bank notes; in the other case, by drawing on the bank for the amount. Bank notes and credits on the books of the bank, arise, therefore, equally from deposites, although the credits alone are, in common parlance, called deposites; and the aggregate of those credits, and of the bank notes issued, constitutes the circulating medium substituted by the banking operations to money; for payments from one individual to another are equally made by drafts on the bank, or by the delivery of bank notes. Experience has taught the directors what portion of the money thus deposited they may lend, or, in other words, how far they may, with safety, extend their discounts beyond the capital of the bank, and what amount of specie it is necessary they should keep in their vaults. The profits, and, therefore, the dividends of a bank, will increase in proportion as the directors will increase loans of the moneys deposited, and suffer the amount of specie on hand to diminish. Moderate dividends, when not produced by some particular cause, which checks the circulation of bank paper, are the best evidence of the safety of the institution, and of the wisdom of its direction.

The annexed table of all the dividends made by the Bank of the United States, since its establishment, shows that they have, on an average, been at the rate of $8\frac{3}{8}$ (precisely $8\frac{12}{34}$) per cent. a year, and proves, that the bank has not, in any considerable degree, used the public deposites for the purpose of extending its discounts.

From what has been premised, it appears that the property of a bank in full operation consists of three general items, viz: 1st. outstanding debts, consisting principally of the notes payable at sixty days, which have been discounted at the bank; 2dly, specie in the vaults; 3dly, buildings necessary for the institution. On the other hand, the bank owes, 1st. to the stockholders, the amount of the capital stock originally subscribed, payable only in case of the dissolution of the institution; 2dly, to Government or individuals, the whole amount of moneys deposited, payable on demand, and including both the credits on the bank books, commonly called deposites, and the bank notes in circulation. The account is balanced by the amount of undivided profits and accruing discounts, which constitute the fund for defraying current expenses, for paying subsequent dividends, and for covering contingent losses.

The following statement of the situation of the Bank of the United States, including its branches, exhibits the true amount of public stock, which is still held by the institution, of the cost of its buildings, and lots of ground, and of the undivided surplus or contingent fund, subsequent to the dividend made in January last. But the amount of loans to individuals, or discounts, of specie in the vaults, and of moneys deposited, including both the credits on the bank books, commonly called deposites, and the bank notes in circulation, is taken on a medium; and, so far as relates, on the credit side of the account, to specie on hand, and, on the debit side, to deposites, is several millions of dollars less than it happens to be at this moment; both having been swelled much beyond the average by the embargo, and by the unusually large balance in the treasury, which is principally deposited in the bank. Some minor items, arising from accidental circumstances, are omitted, for the sake of perspicuity.

[NOTE.—For memorial, see No. 283.]

Cr.

I. Debts due to the bank, viz:		
1. Six per cent. stock of the United States, being the residue of that part of the original subscription paid in public stocks, which is still held by the bank,	$2,230,000	
2. Loans to individuals, consisting chiefly of discounted notes, payable at sixty days, and, in some instances, of bonds and mortgages taken in order to secure doubtful debts,	15,000,000	
3. Due by banks incorporated by the States,	800,000	
		$18,030,000
II. Specie in the vaults,		5,000,000
III. Cost of lots of ground and buildings erected,		480,000
Total credits,		$23,510,000

Dr.

I. Capital stock of the bank, payable to the stockholders, whenever the institution may be dissolved,	$10,000,000	
II. Moneys deposited, viz:		
1. Credits on the bank books, commonly called deposites, including the deposites both by Government and by individuals, 8,500,000		
2. Bank notes in circulation, 4,500,000		
	13,000,000	
Total debtor,		$23,000,000
Balance, being the amount of undivided profits, commonly called the "contingent fund," and applicable to cover losses which may arise from bad debts or other contingencies, and to extra dividends,		$510,000

It sufficiently appears, from that general view, that the affairs of the Bank of the United States, considered as a moneyed institution, have been wisely and skilfully managed.

The advantages derived by Government from the bank, are nearly of the same nature with those obtained by individuals, who transact business with similar institutions, and may be reduced to the following heads:

1. *Safe-keeping of the public moneys.*—This applies not only to moneys already in the treasury, but, also, to those in the hands of the principal collectors, of the commissioners of loans, and of several other officers, and affords one of the best securities against delinquencies.

2. *Transmission of public moneys.*—As the collectors will always, in various quarters of the extensive territory of the Union, either exceed or fall short of the expenditures in the same places, a perpetual transmission of money, or purchases of remittances at the risk and expense of the United States, would become necessary, in order to meet those demands; but this is done by the bank, at its own risk and expense, for every place where one of its branches is established, which embraces all payments of any importance.

3. *Collection of the revenue.*—The punctuality of payments introduced by the banking system, and the facilities afforded by the bank to the importers indebted for revenue bonds, are amongst the causes which have enabled the United States to collect, with so great facility, and with so few losses, the large revenue derived from the impost.

4. *Loans.*—Although the prosperity of past years has enabled Government, during the present administration, to meet all the public demands without recurring to loans, the bank had, heretofore, been eminently useful in making the advances, which, under different circumstances, were necessary. There was a time, when, exclusively of the six per cent. stock held by the institution, as part of the original subscription, the loans obtained by Government from the bank, amounted to 6,200,000 dollars. And a similar disposition has been repeatedly evinced, whenever the aspect of public affairs has rendered it proper to ascertain whether new loans might, if wanted, be obtained.

The numerous banks now established, under the authority of the several States, might, it is true, afford considerable assistance to Government in its fiscal operations. There is none, however, which could effect the transmission of public moneys with the same facility, and to the same extent, as the Bank of the United States is enabled to do, through its several branches. The superior capital of that institution offers, also, a greater security against any possible losses, and greater resources in relation to loans. Nor is it eligible, that the General Government should, in respect to its own operations, be entirely dependent on institutions over which it has no control whatever. A National Bank, deriving its charter from the National Legislature, will, at all times, and under every emergency, feel stronger inducements, both from interest and from a sense of duty, to afford to the Union every assistance within its power.

The strongest objection against the renewal of the charter seems to arise from the great portion of the bank stock held by foreigners—not on account of any influence it gives them over the institution, since they have no vote—but of the high rate of interest payable by America to foreign countries, on the portion thus held. If the charter is not renewed, the principal of that portion, amounting to about 7,200,000 dollars, must, at once, be remitted abroad; but, if the charter is renewed, dividends, equal to an interest of about 8½ per cent. a year, must be annually remitted in the same manner. The renewal of the charter will, in that respect, operate, in a national point of view, as a foreign loan, bearing an interest of 8½ per cent. a year.

That inconvenience might, perhaps, be removed, by a modification in the charter, providing for the repayment of that portion of the principal by a new subscription to the same amount, in favor of citizens; but it does not, at all events, appear sufficient to outweigh the manifest public advantages derived from a renewal of the charter.

The conditions in favor of the public, on which this should be granted, are the next subject of consideration.

The nett profit annually derived by the stockholders, from a renewal of the charter, is equal to the difference between the annual dividends and the market rate of interest. Supposing this to continue at six per cent. during the period granted by the extension of the charter, and the dividends to be on an average at the rate of 8½ per cent., that profit will be 2½ per cent. a year. If the charter be extended twenty years, the value of the privilege will be equal to an annuity of 2½ per cent. on the capital, that is to say, 250,000 dollars, for twenty years; and such annuity being payable semi-annually, is worth almost 2,890,000 dollars. This, however, would be much more than any bank would give for a charter, as it would leave it nothing but the right of dividing at the rate of six per cent. a year, which the stockholders have without a charter. It is believed, that they would not be willing to give even half that sum for the extension; and that about 1,250,000 dollars may be considered as the maximum, which could be obtained, if it was thought eligible to sell the renewal of the charter for a fixed sum of money.

It is, however, presumed, that the decision on the conditions, which may be annexed to an extension of the charter, will be directed by considerations of a much greater importance than the payment of such sum into the treasury. The object will, undoubtedly, be to give to the institution all the public utility of which it is susceptible, and to derive from it permanent and solid advantages, rather than mere temporary aid. Under these impressions, the following suggestions are respectfully submitted:

I. That the bank should pay interest to the United States, on the public deposites, whenever they shall exceed a certain sum, which might perhaps be fixed at about three millions of dollars.

II. That the bank should be bound, whenever required, to lend to the United States a sum not exceeding three-fifths of its capital, at a rate of interest not exceeding six per cent.; the amount of such loan or loans to be paid by the bank in instalments, not exceeding a certain sum, monthly, and to be reimbursed at the pleasure of Government.

III. That the capital stock of the bank should be increased to thirty millions of dollars, in the following manner, viz:

1. Five millions of dollars to be subscribed by citizens of the United States, under such regulations as would make an equitable apportionment amongst the several States and territories.

2. Fifteen millions to be subscribed by such States as may desire it, and under such equitable apportionment amongst the several States as may be provided by law; and a branch to be established in each subscribing State, if applied for by the State.

3. The payments, either by individuals or States, to be either in specie or in public stock of the United States, at such rates as may be provided by law.

4. The subscribing States to pay their subscription in ten annual instalments, or sooner if it suits their convenience, but to receive dividends in proportion only to the amount of subscription actually paid; and their shares of bank stock not to be transferable.

IV. That some share should be given in the direction to the General and State Governments, the General Government appointing a few directors in the general direction, and the Government of each subscribing State appointing a few directors in the direction of the branch established in such State.

The result of that plan would be, 1st., that the United States, receiving an interest on the public deposites, might, without inconvenience, accumulate, during years of peace and prosperity, a treasure sufficient to meet periods of war and calamity, and, thereby, avoid the necessity of adding, by increased taxes, to the distresses of such periods. Secondly, that they might rely on a loan of eighteen millions of dollars, on any sudden emergency. Thirdly, that the payment of the greater part of the proposed increase of capital, being made in ten annual instalments, that increase would be gradual, and not more rapid than may be required by the progressive state of the country. Fourthly, that the bank itself would form an additional bond of common interest and union, amongst the several States.

All which is respectfully submitted.

ALBERT GALLATIN.

TREASURY DEPARTMENT, *March 2d*, 1809.

Dividends on United States' Bank Stock.

No.			Rate per cent.	No.			Rate per cent.
1.	July,	1792	4	18.	January,	1801	6
2.	January,	1793	4	19.	July,	"	4
3.	July,	"	3 5/10	20.	January,	1802	4 1/2
4.	January,	1794	3 9/10	21.	July,	"	4 1/2
5.	July,	"	4	22.	January,	1803	4 1/2
6.	January,	1795	4	23.	July,	"	4
7.	July,	"	4	24.	January,	1804	4 1/2
8.	January,	1796	4	25.	July,	"	4
9.	July,	"	4	26.	January,	1805	4
10.	January,	1797	4	27.	July,	"	4
11.	July,	"	4	28.	January,	1806	4
12.	January,	1798	5	29.	July,	"	4
13.	July,	"	4	30.	January,	1807	6
14.	January,	1799	4	31.	July,	"	4
15.	July,	"	4	32.	January,	1808	4
16.	January,	1800	4	33.	July,	"	4
17.	July,	"	4	34.	January,	1809	4

10th CONGRESS.] No. 299. [2d SESSION.

MINT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, MARCH 3, 1809.

TREASURY DEPARTMENT, *March* 2, 1809.

SIR:

I have the honor to transmit, herewith, a letter from the Comptroller of the Treasury, accompanied with sundry statements, which have been prepared in obedience to the act, entitled "An act establishing a mint, and regulating the coins of the United States," passed on the 2d of April, 1792.

I have the honor to be, very respectfully, sir, your obedient servant,

ALBERT GALLATIN.

The Honorable the SPEAKER *of the House of Representatives.*

TREASURY DEPARTMENT, *Comptroller's Office, March 1st*, 1809.

SIR:

The statements accompanying this, marked A, B, and C, have been prepared pursuant to the seventh section of an act of Congress, passed on the 2d day of April, 1792, entitled "An act estsblishing a mint, and regulating the coins of the United States." They contain all the information relative to the transactions of the mint, which the settlements made at the treasury enable me to give.

I have the honor to be, with great respect, sir, your obedient servant,

G. DUVALL.

ALBERT GALLATIN, Esq.

A.

Statement exhibiting the balance of Gold and Silver remaining in the hands of the officers of the Mint on the 31st December, 1807; the amount of deposites from 1st January to 31st December, 1808; the different species of coins made and paid on account of deposites, allowances for wastage, and the balance remaining in the hands of the officers of the Mint on the said 31st December, 1808, to be accounted for on a future settlement.

	Oz.	Dwt.	Gr.	Dolls.	Cts.	M.
Balance of gold bullion, &c. remaining in the hands of the officers of the mint December 31, 1807,	699	5	11	11,896	90	0
Gold bullion deposited from 1st January to 31st December, 1808,	15,526	9	21	276,026	37	0
	16,195	15	08	287,923	27	
Amount paid for deposites of gold, from 1st January to 31st December, 1808,	-		-	298,014	17	5
Add gold coins in the hands of the treasurer of the mint on the 31st December, 1808,	-		-	23,618	72	0
				321,632	89	5
Deduct this sum, being a balance of gold coins in the Bank of the United States on the 31st December, 1807,	$35,943	38	0			
Also, this sum, being so much of treasury warrant No. 122, issued to cover wastage in the coinage of gold during the year 1807,	1,024	51	5			
				36,967	89	5
	oz.	*dwt.*	*gr.*			
Gold coins made at the mint from January 1 to December 31, 1808, viz: half eagles, 55,578, and quarter eagles, 2,710, weight and value,	16,012	08	3	284,665	0	0
Gold bullion in the hands of the officers of the mint on 31st December, 1808,	124	07	18	2,209	86	5
Profit and loss for this sum allowed for wastage in the coinage of gold in the year 1808,	58	19	11	1,048	40	5
As above,	16,195	15	8	287,923	27	0
Balance of silver bullion, &c. remaining in the hands of the officers of the mint, December 31st, 1807,	163,409	03	9	188,548	33	0
Silver bullion deposited from 1st January to 31st December, 1808,	623,760	14	0	719,723	77	0
	787,169	17	9	908,272	10	0
Amount paid for deposites of silver, from 1st January to 31st December, 1808,	-		-	675,149	29	5
Add silver coins in the hands of the treasurer of the mint on 31st December, 1808,	-		-	11,691	90	5
				686,841	20	0
Deduct this sum, being a balance of silver coins in the Bank of the United States on the 31st December, 1807,	$382	48	0			
Also, this sum, being so much of treasury warrant No. 122, issued to cover wastage in the coinage of silver during the year 1807,	2,158	72	0			
				2,541	20	0
	oz.	*dwt.*	*gr.*			
Silver coins made at the mint, from January 1 to December 31, 1807, viz: half dollars, 1,368,600, weight and value,	593,060	00	00	684,300	0	0
Silver bullion in the hands of the officers of the mint on 31st December, 1808,	192,023	15	6	221,565	06	0
Profit and loss for this sum, allowed for wastage in the coinage of silver, in the year 1808,	2,086	2	3	2,407	04	0
	787,169	17	9	908,272	10	0

COMPTROLLER'S OFFICE, *February* 27, 1809.

G. DUVALL, *Comptroller.*

B.

DR. *The Mint of the United States in account of Copper purchased from the commencement of the Institution to the 31st December, 1808, with the United States.* CR.

	AVOIRDUPOIS WEIGHT.	TROY WEIGHT.	COST OF COPPER.
	lbs. oz.	lbs. oz. grs.	Dolls. Cts.
To amount of rough copper and copper planchettes, purchased from the commencement of the institution to the 31st December, 1807, per statement marked B, accompanying the Comptroller's letter of the 23d April, 1808, - -	- -	768,889 2 2	214,575 13
Deduct this sum, being so much overcharged on the cost of copper in the annual statement for the year ending December 31, 1805, it then appearing by the treasurer's account, that a certain insurance on copper that had been made at the rate of two per cent. ought to have been made at the rate of two guineas; but, it now appears, that two per cent. was correct. (See the 2d quarterly account of the mint for the year 1808,) - - - - - - -	$16 71		
Also, this sum, received of David Stewart and Son's protested bill, charged to copper coinage in the year 1801. (See the same quarterly account) - - - - -	949 23	- -	965 94
			213,609 19
Add this sum, being a deduction on an invoice of copper, say on £3,756 3*s.* 7*d.* sterling, instead of on £3,546 11*s.* 7*d.* at 2½ per cent. (See the fourth quarterly account for the year 1808,) - - - - - - - -	- -	- -	23 52
			213,632 71
Balance, being the amount gained in the coinage of copper since the establishment, - - - - - -	- -	- -	34,705 79
		768,889 2 2	248,338 50

	TROY WEIGHT.	Value of Copper at the rate of 7 dwt. to a cent.
	lbs. oz. dwt.	Dolls. Cts.
By amount of rough copper and copper planchettes, accounted for per statement marked B, accompanying the Comptroller's letter of 23d April, 1808, - - - - - -	701,339 6 13	226,474 88
By amount of cents and half cents charged by the treasurer of the mint, as delivered to the Treasurer of the United States, during the year 1808, viz:		
Cents. *Half Cts.*		
In the 1st quarter, 105,000 and 24,000, equal to $1,170 00		
2d do. 133,500 and 73,000, do. 1,700 00		
3d do. 481,000 and 20,000, do. 4,910 00		
4th do. 239,500 and 93,070, do. 2,860 35	31,034 4 5	10,640 35
Balance on 31st December, 1808, viz:		
Cents and half cents in the hands of the treasurer of the mint; cents, 162,500, and half cents, 356,930, equal to, - -	9,944 9 15	3,409 65
Copper planchettes, fit for striking, in the hands of the chief coiner, - - - - - - - -	9,178 7 9	3,146 95
Copper planchettes in the hands of the treasurer of the mint on the 31st December, 1807, which does not appear to have been paid over to the chief coiner in his accounts before me, the one for the 4th quarter 1808, being wanting, - - -	13,611 1 7	4,666 67
Profit and loss for this quantity of copper unaccounted for, -	3,780 8 13	
	768,889 2 2	248,338 50

COMPTROLLER'S OFFICE, *February* 28, 1809.

G. DUVALL, *Comptroller.*

C.

Summary Statement exhibiting the value of Coins made at the Mint; the amount of disbursements on account of the establishment; the amount allowed for wastage; the amount retained of deposites; and the amount gained on the coinage of Copper from the commencement of the institution to the 31st December, 1808.

	Dollars. Cents.	Dollars. Cents.
Value of gold, silver, and copper coins, made at the mint to 31st December, 1807,	- -	6,481,653 68
Do. of gold coins made from 1st January to 31st December, per account herewith, marked A,	284,665 00	
Do. of silver coins made from 1st January to 31st December, per said account A,	684,300 00	
Do. of copper coins made from 1st January to 31st December, per account marked B,	10,640 35	
		979,605 35
Total value of gold, silver, and copper coins,	- -	7,461,259 03
Nett charge on the coinage of gold, silver, and copper, to 31st December, 1807, per account rendered,	305,130 42.5	
Add amount gained on the coinage of copper to the same period, do.	33,763 37	
	338,893 79.5	
From the above, deduct amount of wastage on gold and silver to the same period, do. $25 116 84		
Add to the same, the amount retained from deposites, do. 3,494 86.5		
	21,621 97.5	
		317,271 82
Add amount disbursed on account of the establishment from 1st January to 31st December, 1808,	- -	21,416 29
Add, also, amount of wastage on gold and silver to 31st December, 1807,	25,116 84	
Do. do. from 1st January to 31st December, 1808,	3,455 44.5	
	28,572 28.5	
From the above, deduct amount retained from deposites to 31st December, 1807, $3,494 86.5		
Also, amount retained from 1st January to 31st December, 1808, 250 63.5		
	3,745 50	
		24,826 78.5
		363,514 89.5
Deduct amount gained on the coinage of copper from the commencement of the institution to the 31st December, 1808, per statement herewith, marked B,	- -	34,705 79
Nett amount chargeable to the coinage of gold, silver, and copper, from the commencement of the institution to the 31st December, 1808, including the cost of lots, buildings, machinery, &c.	- -	328,809 10.5

COMPTROLLER'S OFFICE, *March* 1, 1809.

G. DUVALL, *Comptroller.*

10th CONGRESS.] **No. 300.** [2d SESSION.

BALANCES DUE FROM INDIVIDUALS ON THE 30TH JUNE, 1808.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, MARCH 3, 1809.

TREASURY DEPARTMENT, *March* 2, 1809.

SIR:

In obedience to a resolution of the House of Representatives of the 20th April last, I have the honor to transmit a statement of the balances which are charged on the books of the treasury for advances made prior to the 30th day of June, 1808.

I have the honor to be, with great respect, sir, your obedient servant,

ALBERT GALLATIN.

The Honorable the SPEAKER *of the House of Representatives.*

Balances due on Personal Accounts in the books of Receipts and Expenditures of the United States, on the 30th June, 1808.

FIRST CLASS,

Including the accounts of all persons no longer in office, or whose agencies have ceased.

ADVANCES ON ACCOUNT OF THE CIVIL LIST.

Names.	Capacity.	Amount.	Remarks.
Daniel C. Brent,	Late marshal of the District of Columbia,	$18,802 58	Account settled, balance reduced to $68 11.
Michael Baldwin,	Ditto, ditto, Ohio,	1,294 36	
Samuel Bradford,	Ditto, ditto, Massachusetts,	1,281 24	
Oliver Brown,	Ditto, ditto, Georgia,	179 70	
Reuben Etting,	Ditto, ditto, Maryland,	82 13	
Jacob Graybill,	Ditto, ditto, Ditto,	4,093 64	Dead and insolvent.
John Hall,	Ditto, ditto, Pennsylvania,	4,844 17	Judgment obtained, $1,550 paid lately.
Isaac Huger,	Ditto, ditto, South Carolina,	100 00	Dead and insolvent.
David Hopkins,	Ditto, ditto, Maryland,	943 17	Judgment obtained.
Samuel M'Dowell,	Ditto, ditto, Kentucky,	328 70	
William Nichols,	Ditto, ditto, Pennsylvania,	1,469 53	In suit.
Thompson J. Skinner,	Ditto, ditto, Massachusetts,	4,512 28	
John S. West,	Ditto, ditto, North Carolina,	1,861 68	Entitled to farther credits, supposed to owe nothing.
John Beckley,	Late clerk of the House of Representatives, agent for paying the contingent expenses of said House,	6,584 51	In suit, balance reduced to $5,336 60.
Peter Freneau,	Advanced for contingent expenses of the Department of State,	256 00	
Girrard W. Hopkins,	Ditto, ditto, ditto,	100 00	
Samuel Lyon,	Advanced for printing,	300 00	
Cowles Mead,	Secretary of the Mississippi territory,	461 47	
Caleb Swan,	Late paymaster to the army, on account of contingent expenses of his office,	4 98	
Cato West,	Secretary of the Mississippi territory,	1,330 53	Advanced partly for salary and partly for contingent expenses.
Andrew and George Way,	Advanced for printing,	57 50	
John W. Gurley,	One of the land commissioners, Orleans,	2,670 75	Nothing supposed to be due; some vouchers wanting.
Ditto,	Register of land claims, Orleans,	5,330 00	

DOMESTIC EXPENDITURES OF A MISCELLANEOUS CIVIL NATURE.

James Alger,	Agent for paying invalids, Georgia,	664 34	Dead, accounts rendered.
Nathaniel Brush,	Ditto, do Vermont	171 82	
John Halstead,	Ditto, do New Jersey,	638 19	In suit.
William Imlay,	Ditto, do Connecticut,	3,648 38	Dead and insolvent.
Meriwether Jones,	Ditto, do Virginia,	1,872 92	Ditto.
Thomas Perkins,	Ditto, do Massachusetts,	18 36	
Thompson J. Skinner,	Ditto, do Do.	16 73	
Richard Wylly,	Ditto, do Georgia,	657 91	
Isaac Alexander,	Agent for commissioners of direct tax, South Carolina,	9,553 15	Informal accounts rendered.
Stephen N. Bayard,	Ditto, do do New York,	15,000 00	Accounts partly consumed by fire in the treasury in 1801.
Robert Breckenridge,	Ditto, do do Kentucky,	2,609 05	
John Dorrance,	Ditto, do do Rhode Island,	17 25	
Roger Gregory,	Late do. do do Virginia,	51,391 58	Informal accounts; a small balance will be due from him.

BALANCES—Continued.

Names.	Capacity.	Amount.	Remarks.
Samuel Hay,	Agent for commissioners of direct tax, South Carolina,	$13,800 00	Informal accounts rendered.
Jacob Radcliff,	Ditto, do do New York,	20,871 00	Accounts partly consumed by fire in the treasury in 1801.
Thomas Tinsley,	Late ditto, do do Virginia,	4,426 34	Accounts blended with those of his successor, R. Gregory.
Paul Zantzinger,	Ditto, do do Pennsylvania,	45,010 58	Accounts rendered.
Edward Croft,	Ditto, do do South Carolina,	5,500 00	In suit.
John Adams,	Late President of the United States, on account of accommodation of household,	12,898 00	Certified to have been applied, but no specific account rendered.
Isaac Briggs,	Surveyor of public lands south of Tennessee,	11,297 83	Balance reduced to $9,967 67, part of which has been advanced to deputy surveyor, but he will owe a balance.
Edward Blake,	Superintendent of light house, South Carolina,	175 55	
Thomas Butler,	Commissioner for aiding persons injured by insurgents.	1,030 55	Has been applied; but the proper vouchers wanting.
William Bache,	Physician of New Orleans,	250 00	
Richard T. Cooper,	Agent for exploring copper mines near Lake Superior,	1,500 00	
Daniel Clarke,	Late consul at New Orleans,	01	
William Duane,	Agent for furnishing certificates of registers of ships or vessels,	4,760 00	Accounts settled; balance reduced to $1 95.
William Davis,	Agent for the merchants at Plymouth and Duxbury, relative to the erection of temporary light on Gurnett,	270 00	
Rufus King,	Agent for General Lafayette,	4,895 09	This amount paid to Gen. Lafayette beyond the sum authorized by law.
Peter Landais,	Relative to prize moneys,	4,000 00	Advanced by act of Congress.
Randolph M'Gillis,	Superintendent of buoys in St. Mary's river,	130 00	
Jonathan Price,	One of the commissioners for surveying the coast of North Carolina,	60 00	
Timothy Pickering,	Formerly agent for paying contingent expenses of Government,	8,986 07	Accounts suspended in the Comptroller's office.
Cæsar A. Rodney,	Attorney General of the United States, for the contingent expenses of Government,	8,737 11	Accounts rendered; balance reduced to $3,808 22.
Republic of France,	Relative to moneys advanced by the United States for the relief of inhabitants of St. Domingo,	15,000 00	Advanced by special act of Congress.
Gustavus Scott and others,	Late commissioners of the City of Washington,	100,000 00	A loan from the United States to the City of Washington.
Bird, Savage, and Bird, London.	In relation to the Department of State,	60,085 61	In suit.
John and F. Baring,	Remitted in stock in 1795, for the Algiers treaty,	800,000 00	Nothing due from them; but some difficulties in charging the proper persons for the ultimate expenditure of the money.
Ditto,	Account remitted relative to Mediterranean Powers,	76,111 11	
David Humphreys,	Late minister of the United States at Madrid,	122,474 31	Accounts rendered.
Robert R. Livingston,	Ditto, do do at Paris,	60,625 56	Accounts audited; little or no balance due.
James Monroe,	On account of foreign intercourse,	18,195 46	Supposed to be due for salary.
Governeur Morris,	Late minister at Paris,	15 23	Has since paid $9 06.
Charles Pinckney,	Minister at Madrid,	59,713 98	Informal accounts rendered, without vouchers.
William Pinkney,	Commissioner extraordinary to Great Britain,	2,000 00	Advanced on account of salary.
Charles Rutledge,	Late Chargé des Affaires at Madrid,	3,007 52	
William Smith,	Late minister at Lisbon,	34,964 69	Supposed to be on account of salary.
John M. Baker,	Late consul of the United States, at Majorca,	11 10	
Josiah Blakely,	Late consul at St. Jago de Cuba,	5,074 59	
Isaac Coxe Barnet,	Late consul at Brest,	5,685 61	
James L. Cathcart,	Late consul at Tripoli,	1,691 60	
Ditto,	Ditto, relative to his losses at Tripoli.	1,562 80	
George Clarke,	Late Chargé des Affaires at Algiers,	12,189 67	
George Davis,	Acting as consul at Tunis,	5,136 00	
George W. Erving,	Consul at London,	3,377 09	Accounts partially rendered.
Andrew Hadfeg,	Late vice consul at St. Jago de Cuba,	777 75	

Tobias Lear,	Late commercial agent at St. Domingo,	100 00	
Marian Samar,	Late consul at Madrid,	2,384 61	
John Mathen,	Late consul at Naples,	293 59	
Lewis M. O'Brian,	Late consul at St. Andero,	203 75	
Benjamin H. Philips,	Late consul at Curraçoa,	3,000 00	
John Ridgley,	Ditto, do. at Tripoli,	1,927 60	
Fulwar Shipwith,	Relative to intercourse with foreign nations,	500 00	
Charles Tredwell,	Acting agent of the United States at St. Kitts,	90 38	
Dr. Thomas Triplett,		400 00	
John Wall,	Consul at St. Bartholomews,	1,000 00	
John B. Cutting,	On account of foreign intercourse,	2,233 33	
Samuel Cabot,		1,125 74	
Nathaniel Cutting,	Relative to Barbary Powers,	168 89	
C. W. F. Dumas,	Agent at the Hague,	9,868 15	Agent under the old Government; dead.
Joseph Donaldson, jun.	Agent for negotiating with the Barbary Powers,	2,444 44	
Andrew Ellicott,	Late commissioner of the United States, for running boundary line between the United States and the Floridas,	462 10	In suit.
George W. Erving,	Agents for protecting American seamen,	2,520 00	Accounts partially rendered.
B. Foster, jun.	Late secretary to E. Gerry,	962 72	Supposed to be on account of salary.
John Graham,	Foreign intercourse,	675 00	These accounts cannot be settled until those of Mr. C. Pinckney are set-
Ditto,	Secretary to legation to Madrid,	1,000 00	tled; supposed to be advances for salary.
Christoper Gore,	Late commissioner at London, under the 7th article of the British treaty,	44,185 65	Supposed to be on account of salary.
Christopher Gore, and others,	Agents for paying contingent expenses to the board of commissioners, London, under the 7th article of the British treaty,	40,943 59	
Nathaniel C. Higginson,	Late agent to the British West Indies,	8,833 00	In suit.
George Izard,	Late secretary to William Smith, at Lisbon,	797 05	On account of salary.
Joseph Ingraham,	Late chargé des affaires at Tripoli,	14,436 00	
William Lewis,	In relation to foreign intercourse,	1,000 00	
Hugh Lennox,	Agent for seamen at Jamaica,	104 21	
James M'Kenzie, and A. Glennie, London,		3,645 83	Remitted to meet a difference of Tobias Lear.
John Young Noel,	Special agent of the United States at Georgia, relating to 6th article of the British treaty,	200 00	
Timothy Pickering,	Formerly Secretary of State, his account of expenditures,	383,045 67	Accounts suspended in the Comptroller's office.
Ditto,	In relation to prize causes,	54,003 76	
John Pickering,	Formerly secretary to William Smith, at Lisbon,	2,437 50	Supposed to be for salary.
William Pinkney,	Commissioner at London, under the 7th article of the British treaty,	43,979 74	Ditto, do.
Edmund Randolph,	Formerly Secretary of State,	37,104 15	Judgment obtained, balance reduced to $32,226 88.
Ebenezer Stevens,		3,705 04	
Thomas Sumpter, jun.	Late secretary to the legation to France,	2,359 76	Supposed to be on account of salary.
Samuel Sitgreaves,	Late commissioner under the 6th article of the British treaty,	15,247 20	To be credited for salary and expenses incurred on his mission to London, of which last he refuses to give a detailed account.
Samuel Williams,	Agent for prosecuting prize causes in London,	43,461 85	Accounts rendered.

PUBLIC DEBT.

James Alger,	Agent for paying interest,	3,006 18	Accounts rendered.
William Imlay,	Ditto,	3,462 88	Suit ordered against his sureties.
Meriwether Jones,	Ditto,	15,198 86	Ditto, ditto.
Robert Rowan,	Late ditto, North Carolina,	400 00	Judgment obtained.
John H. Purviance,	Agent of commissioners of sinking fund at London,	1,517 48	Advanced for salary and contingent expenses.
Aquila Brown, and others,	Account of protested bills,	10,616 94	
Brown and Hackman, and others,	Ditto,	28,758 94	Balance reduced to $13,357
Beal Owings, and others,	Ditto,	9,516 51	

BALANCES—Continued.

Names.	Capacity.	Amount.	Remarks.
	MILITARY ESTABLISHMENT.		
Ephram Blaine,	Late assistant quartermaster of militia,	$3,065 74	Judgment obtained.
Robert Duncan,	Late lieutenant and paymaster of the 14th regiment,	1,461 26	In suit.
Tench Francis,	Late purveyor of public supplies,	644,791 38	Accounts destroyed by fire in the treasury, in 1801.
Samuel R. Franklin,	Late paymaster of the 10th regiment of infantry,	69,978 21	Suit ordered; he has absconded.
George Gale,	Late agent for purchasing military supplies, Maryland,	687 57	
Samuel Hodgdon,	Late quartermaster general,	280 42	
William Duer,	Late of New York,	300 00	Dead; insolvent.
David Henley,	Agent of the War Department, Tennessee,	13,870 52	In suit.
Benjamin Lincoln, and others,	Account of India goods,	8,280 14	
Ditto,	Commissioners for negotiating peace with Creek Indians,	1,901 79	
General Josiah Harman,		250 00	
Joseph Howell,	Formerly acting as paymaster general,	3,390 95	Dead and insolvent.
Archibald Lee,	Late agent for paying troops in Georgia,	388 39	He claims a farther credit.
Henry Miller,	Late quartermaster general of the militia,	19,046 74	Claims sundry credits, which have been rejected; suit will be necessary.
Archibald M'Crary,	Agent for fortifications at Newport, Rhode Island,	909 51	
M. M'Keuan, and D. Haragan,	Contractors for supplying troops in Virginia and Maryland,	929 89	Judgment obtained against sureties; balance reduced to $623 89.
Edward Price,	Late factor for the trade with the Creek nation,	1,000 00	Dead.
David Poe,	Contractor for supplying troops in Baltimore,	78 74	Money recovered by the late district attorney of Maryland.
Samuel Parker,	Late paymaster of the 16th regiment of infantry,	1,700 49	In suit.
Joseph Pitcairn,	Consul at Hamburg, agent for purchasing arms,	2,651 54	
William Rickard,	Late a captain in the service of the United States,	1,000 00	In suit.
James Smith,	Late paymaster of the 12th regiment of infantry,	8,520 45	Do. balance reduced to $2,213 65.
Peyton Short,	Agent of purchases, Kentucky,	517 85	Judgment obtained for $182 29.
Arthur St. Clair,		1,050 00	
Thomas Carneal,	Late agent for purchasing spirits for the army,	7,374 48	Informal accounts rendered.
George Strother,	Late a lieutenant in the 3d regiment of infantry,	180 00	
James Sterret,	Captain and paymaster, New Orleans,	7,120 29	In suit; balance reduced to $5,207 36.
Charles Wright,	Late a lieutenant in the 3d regiment of infantry,	13,706 18	In suit.
Israel Whelan, and others,	Late traders, Philadelphia,	23,616 50	Measures taken to recover this sum in France, from the estate of Joseph I. Miller, deceased.
Buckner Harris and Co.	Contractors for furnishing cannon ball,	400 00	In suit.
	NAVAL ESTABLISHMENT.		
John Blagg,	Late naval agent, New York,	1,480 91	In suit.
David Bedinger,	Ditto, Norfolk,	2 03	
Joseph Copperthwaite,	Formerly agent for procuring materials for the frigates,	19,540 19	Informal accounts rendered.
George Dyson,	Naval agent at Syracuse,	94 53	
Thomas Fitzsimmons,	Late chairman to the committee for building the frigate Philadelphia,	18,453 21	Accounts rendered to the accountant of the navy.
Robert Lewis,	Late purser of the ship Ganges,	4,047 44	In suit.
Caleb Lowndes,	Contractor for furnishing copper, bolts, and pikes,	2,000 00	Ditto.
John T. Morgan,	Late superintendent of wood cutters, Georgia,	14,837 30	
Jacob Marks, and others,	Agents for supplying copper manufactures for the public ships of war,	13,532 12	Informal accounts rendered.
William Nicholls,	Formerly marshal, Pennsylvania, relating to French prisoners,	1,965 39	
N. J. Roosevelt,	For supplying copper manufactures for the public ships of war,	30,000 00	In suit.
Peter Trezevant,	Late purser of the frigate John Adams,	1,977 59	Ditto.

SECOND CLASS,

Including the accounts of all persons still in office, or whose agencies have not yet ceased.

ADVANCES ON ACCOUNT OF THE CIVIL LIST.

Names.	Capacity.	Amount.	Remarks.
Lewis Cass,	Marshal, Ohio,	4,338 79	Accounts rendered to October, 1808.
Peter Curtenius,	Ditto, New York,	392 53	Ditto, November, do.
Robert E. Cochran,	Ditto, South Carolinn,	115 96	Ditto, May, do.
F. I. Le Breton, D. Orgenoy,	Ditto, Orleans,	1,351 55	Ditto, April, do.
Beverly Daniel,	Ditto, North Carolina,	2,000 00	Ditto, June, do.
Joel Lewis,	Ditto, Delaware,	2,432 88	Ditto, November, do.
Michael M'Clary,	Ditto, New Hampshire,	542 65	Ditto, December, do.
Oliver W. Ogden,	Ditto, New Jersey,	591 05	Ditto, February, 1809.
James Prince,	Ditto, Massachusetts,	5,000 00	
Washington Boyd,	Ditto, District of Columbia,	3,123 10	Ditto, July, 1808.
William Peck,	Ditto, Rhode Island,	5,253 05	Ditto, October, do.
Thomas Rutter,	Ditto, Maryland,	2,747 38	Ditto, June, do.
John Smith,	Ditto, Pennsylvania,	1,950 42	Ditto, November, do.
Joseph Scott,	Ditto, Virginia,	36,425 40	Ditto, June, do.
Joseph Crockett,	Ditto, Kentucky,	1,510 88	Ditto, December, 1807.
Thomas G. Thornton,	Ditto, Maine,	440 59	Ditto, September, 1808.
John Wilcox,	Ditto, Connecticut,	4,979 10	Ditto, ditto.
Benjamin Wall,	Ditto, Georgia,	1,795 79	No accounts rendered; investigation directed.
James Abbott,	Receiver of public moneys, Detroit,	40 00	
Abraham Bradley, Jun.,	Agent for paying contingent expenses general post office,	1,875 00	Accounts rendered.
William C. C. Claiborne,	Governor of Orleans, his contingent account,	7,715 44	Accounts rendered to 30th September, 1808.
Henry Dearborn,	Secretary of War, his contingent account,	4,617 19	Balance reduced to $1,394 63; accounts rendered to June 30th, 1808.
Charles W. Goldsborough,	Contingent expenses Secretary Navy's office,	205 54	Accounts rendered to June, 1808.
Gideon Granger,	Postmaster General, his contingent account,	1,250 00	Ditto, December, do.
John Gibson,	Secretary of the Indiana territory,	109 75	
William H. Harrison,	Governor of the Indiana territory,	1,439 52	
William Hull,	Governor of the Michigan territory,	365 00	
Ditto,	Ditto, his contingent account,	625 00	
M. Jones, and E. Backus,	Land commissioners, Kaskaskia,	67 26	
John B. C. Lucas and others,	Commissioners for ascertaining land titles, Louisiana,	300 00	
Patrick Magruder,	Clerk House of Representatives, contingent account,	26,500 00	Accounts rendered to commencement of present session.
Joseph Nourse,	Agent for paying contingent expenses of Treasury Department,	7,907 26	Ditto, to December 31st, 1808.
Ditto,	Ditto, expense in stating and printing public accounts,	1,000 00	
Samuel A. Otis,	Secretary to the Senate, his contingent account,	5,386 98	Ditto, December, 1808.
Stephen Pleasonton,	Contingent expenses of the Secretary of State's office,	1,694 65	Ditto, January 30, 1809.
William Simmons,	Accountant of the War Department, his contingent account,	2,224 30	Ditto, December, 1806.
Thomas Turner,	Accountant of the Navy Department, do.	591 35	Ditto, September, 1808.
Peter B. Bruin,	One of the judges of the Mississippi territory,	900 00	Nothing due.
Frederick Bates,	Recorder of land titles for the territory of Louisiana,	1,385 65	Salary and contingent expenses.
Elijah Backus,	Commissioner for examining land titles, Kaskaskia,	3,125 00	Ditto.
James Brown,	Agent in relation to land claims, Orleans territory,	3,496 25	Ditto.

BALANCES—Continued.

Names.	Capacity.	Amount.	Remarks.
Silas Brent,	Principal deputy surveyor, Louisiana,	$762 30	Salary and contingent expenses.
George Clinton,	Vice President of the United States, his compensation,	13,750 00	Nothing due.
William C. C. Claiborne,	Governor of the territory of Orleans,	29,895 66	On account of salary.
William C. Carr,	Agent for the territory of Louisiana,	1,875 00	Ditto.
David C. Dean,	Clerk to the land commissioners, New Orleans,	1,875 00	Ditto.
Thomas Jefferson,	President of the United States, his compensation,	6,250 00	Nothing due.
Michael Jones,	Register of the land office, Kaskaskia,	3,310 84	On account of salary.
M. P. Leduc,	Interpreter to the commissioners at St. Louis,	900 00	Ditto.
John B. Lucas,	One of the commissioners for examining land titles, Louisiana,	3,448 00	Ditto.
Joshua Lewis,	Ditto, do. do. do. Orleans,	3,914 00	Ditto.
Patrick Magruder,	Librarian to Congress,	700 00	Ditto.
Samuel A. Otis,	Agent for paying compensations to the Senate,	5,606 60	Accounts rendered to April 25, 1808.
Clement C. Penrose,	Land commissioner, Louisiana,	7,720 13	On account of salary.
Robert Robinson,	Clerk to the commissioners at Kaskaskia,	1,250 00	Ditto.
Thomas B. Robertson,	Secretary of the territory of Orleans,	1,271 73	Ditto.
John Thompson,	Register of the land office, Orleans territory,	13,500 08	Ditto, and contingent expenses.
Benedict Van Pradelles,	One of the land commissioners, Orleans territory,	4,546 00	Ditto, ditto.
Robert Williams,	Governor of the Mississippi territory,	6,914 75	On account of salary.
Ferdinand Ybanez,	Translator to the commissioners at New Orleans,	1,350 00	Ditto.
	DOMESTIC EXPENDITURES OF A MISCELLANEOUS CIVIL NATURE.		
Benjamin Austin,	Agent for paying invalids, Massachusetts,	3,289 09	Accounts rendered to December, 1808.
Jonathan Bull,	Ditto, Connecticut,	1,046 14	Ditto.
Christopher Ellery,	Ditto, Rhode Island,	269 69	Ditto.
James Ewing,	Ditto, New Jersey,	888 35	Ditto.
William Few,	Ditto, New York,	2,851 81	Ditto.
William Gardner,	Ditto, New Hampshire,	1,668 85	Ditto.
Edward Hall,	Ditto, Maryland,	3,706 71	Ditto.
Sherwood Haywood,	Ditto, North Carolina,	81 66	Ditto.
Stephen Moylan,	Ditto,	5,758 99	Ditto.
Isaac Neufville,	Ditto,	213 84	Ditto.
John Stockton,	Ditto,	1,388 96	Ditto.
Robert Alexander,	Agent for building a custom house at New Orleans,	12,000 00	Work proceeding.
John Badollett,	Agent for opening a road from the Ohio to the Mississippi river,	1,104 52	Money paid to contractor.
Thomas Claxton,	Agent for procuring furniture for President's house,	2,039 31	Balance now in his hands $1,241 46.
Gideon Granger,	Agent for opening a road from Georgia to New Orleans,	1,000 00	
Ditto,	Ditto, from Nashville to Natchez,	3,000 00	
David Hoge,	Agent relative to roads in Northwestern territory,	1,223 00	
William H. Harrison,	Governor of the Indiana territory, relating to salt works near the Wabash,	2,750 00	Moneys applied.
William M'Pherson,	Superintendent light house establishment, Delaware,	2,407 53	Accounts rendered to March 31, 1808.
Thomas Munroe,	Relative to public buildings in Washington city,	210,526 06	Balance reduced to $54,607 08; accounts rendered.
Thomas Moore,	One of the commissioners for laying out a road from Cumberland to Ohio,	11,512 10	Moneys applied.
Benjamin Rush,	Treasurer of the mint,	16,352 51	Accounts rendered to December, 1808.
Ditto,	Ditto, copper coinage,	3,630 00	Ditto,
Jesse Spencer,	Agent for opening a road in Northwestern territory,	850 00	Moneys applied.
Joseph Turner,	Superintendent of a light house to be erected at St. Senior's Island,	3,500 00	Work progressing.

FOREIGN INTERCOURSE.

William and J. Willink, &c.	Relating to relief and protection of American seamen,	931 20	
Ditto,	Ditto, prize causes,	3,174 60	
John Armstrong,	Minister at Paris,	17,240 66	
James L. Cathcart,	Consul at Madeira,	79 70	
Stephen Cathalan, Jun.	Ditto, Marseilles,	251 68	
George Davis,	Ditto, Tripoli,	8,600 00	
William Lyman,	Ditto, London,	5,277 77	
John B. Dabney,	Ditto, Fayal,	435 15	
John Gavino,	Ditto, Gibraltar,	9,595 44	
Henry Hill,	Ditto, Brazil,	262 02	
William Jarvis,	Ditto, Lisbon,	157 05	
William Kirkpatrick,	Ditto, Malaga,	261 80	
Tobias Lear,	Consul general at Algiers,	231,080 58	Accounts rendered to December 31, 1807.
Robert Montgomery,	Consul at Alicant,	500 54	
Maurice Rogers,	Ditto, St. Jago de Cuba,	579 49	
William Riggin,	Ditto, Trieste,	73 83	
James Simpson,	Ditto, Tangier,	39,510 69	
Robert Wilkinson,	Ditto, Smyrna,	143 77	
E. Vanderhorst,	Ditto, Bristol,	309 07	
Moses Young,	Relative to foreign intercourse,	603 00	
John Armstrong,	Minister at Paris, relative to claims on France,	3,603,742 62	This is the amount of bills drawn by him in favor of claimants under the Louisiana convention, paid at the treasury to those claimants, and for which he is charged, according to law, until a final settlement.

BALANCES—Continued.

Names.	Capacity.	Amount.	Remarks.
	PUBLIC DEBT.		
Benjamin Austin,	Agent for paying interest, Massachusetts,	$759,583 06	Accounts rendered to December, 1808.
Jonathan Bull,	Ditto, Connecticut,	41,105 64	Do.
Christopher Ellery,	Ditto, Rhode Island,	24,017 24	Do.
John Stockton,	Ditto, Delaware,	5,709 28	Do.
James Ewing,	Ditto, New Jersey,	12,329 10	Do.
William Few,	Ditto, New York,	1,277,541 18	Do.
Ditto,	Agent for reimbursing stock, ditto,	14,300 00	
William Gardner,	Agent for paying interest,	12,569 03	Do.
Edward Hall,	Ditto, Maryland,	51,193 05	Do.
Sherwood Haywood,	Ditto, North Carolina,	4,908 73	Do.
Stephen Moylan,	Agent for reimbursing 5½ per cent. stock, Pennsylvania,	13,000 00	Balance reduced to $11,000.
Ditto,	Agent for reimbursing Navy 6 per cent. stock,	400 00	
Ditto,	paying interest,	708,944 80	Accounts rendered to December, 1808.
Ditto,	reimbursing 4½ per cent. stock,	213,479 37	
Isaac Neufville,	paying Navy 6 per cent. stock,	2,500 00	
Ditto,	paying interest,	304,861 93	Accounts rendered to September, 1807.
James Davidson,	paying dividends of interest unclaimed,	399,343 57	
Ditto,	on books of treasury,	1,215,459 34	Accounts settled to Sept. 1, 1808; balance reduced to $83,355 27.
Ditto,	purchasing 5½ per cent. stock,	1,028,000 00	Ditto; balance reduced to $56,700.
Ditto,	paying interest on unfunded registered debt,	41 79	
Ditto,	purchasing Navy 6 per cent. stock,	80,600 00	Accounts settled; balance reduced to $600.
George Simpson,	Cashier of Bank of the U. States, agent for paying dividends of interest,	532,131 15	Accounts rendered to December, 1808.
William and J. Willink & Co.	Commissioners at Amsterdam, account current,	512,872 10	Ditto, June, do.
	MILITARY ESTABLISHMENT.		
William Simmons,	Accountant of the War Department,	$3,703,340 63	Accounts rendered to June 30, 1808; balance on that day, $3,327,403 99.
Thomas T. Tucker,	Agent of the War Department,	1,263,020 55	Ditto, to December 31, 1808, $118,727 74.
	NAVAL ESTABLISHMENT.		
Thomas Turner,	Accountant of the Navy Department,	$5,597,421 06	Accounts rendered to Sept. 30, 1808; balance on that day, $1,719,838 52.
Thomas T. Tucker,	Agent for the Navy Department,	525,586 38	Ditto, ditto, $42,953 41.

11th Congress. No. 301. [1st Session.

STATE OF THE FINANCES.

COMMUNICATED TO THE SENATE, ON THE 2D OF JUNE, 1809.

In obedience to the directions of the act supplementary to the act, entitled "An act to establish the Treasury Department," the Secretary of the Treasury respectfully submits the following report:

The nett revenue arising from duties on merchandise and tonnage, which accrued during the year 1807, amounted, as appeared by the last annual statement, to $16,060,000

A correct statement of that revenue, for the year 1808, cannot be prepared at this time, but may be estimated, as will appear by the estimate A, to about 10,270,000

The revenue arising from the same sources, which accrued during the first quarter of this year, did not much exceed one million of dollars; and although considerable importations may be expected from Great Britain and the West Indies, during the last six months of this year, yet, considering that there will be no arrivals from China and the East Indies, and the situation of the commercial intercourse of the United States with the rest of the world, it is not probable that the revenue, accruing during the year 1809, will exceed that of the year 1808.

The specie in the treasury, on the 1st October, 1808, amounted to	$13,846,717 52
And the receipts, during the last three months of that year, as appears by the statement B, to	3,586,316 99
	$17,433,034 51

The disbursements, during the same period, have amounted, including 6,105,000 dollars paid in reimbursement of the principal of the public debt, to	$7,491,339 79
Leaving a balance in the treasury, on the 1st January, 1809, of	9,941,694 72
	$17,433,034 51

The cash in the hands of Collectors and Receivers, and the outstanding revenue bonds, amounted, on the 1st January, 1809, to	$9,880,000
From which, deducting for the expenses of collection and for the drawbacks payable during the year 1809, ...	3,000,000
Leaves, for the probable receipts of the year 1809, exclusively of the inconsiderable sums which may be received on account of the revenue accruing during that year, a sum of . .	6,880,000
Making, together with the balance in the treasury, on the 1st of January, 1809, of . .	9,941,000
An aggregate of sixteen millions eight hundred and twenty-one thousand dollars, applicable to the expenditures of this year, ...	$16,821,000

The expenses of the year 1809 are, in conformity with the existing appropriations, estimated at fourteen millions five hundred thousand dollars, consisting of the following items:

Civil list, including the expenses of this session of Congress, miscellaneous expenses and foreign intercourse, ...		$1,342,000
Military and Indian departments, viz:		
Appropriation for the army and Indian department, ...	2,765,000	
Appropriation for fortifications, ...	475,000	
Arms and military stores, ...	550,000	
		3,790,000
Naval department, this year's appropriation, ...		2,915,000
Public debt, (1,547,000 of the appropriation of 8,000,000 of dollars for the year 1809 having been paid in advance in the year 1808, in order to effect the reimbursement of the whole of the 8 per cent. stock)		6,453,000
		$14,500,000

It must, however, be observed, that the estimate of the sums, payable in the course of this year, on account of drawbacks, is conjectural; and that the exportations, particularly of colonial produce, would, if the restrictions laid by the continental Powers of Europe on neutral commerce were removed, produce a much greater defalcation in the nett receipts into the treasury, than the sum assumed in the preceding estimate. In order to guard against any incovenience arising from that contingency, and for the purpose of keeping always a moderate sum in the treasury, it may be necessary to borrow a sum equal to the amount of the principal of public debt which will be reimbursed during the year, and which will exceed three millions of dollars.

By the 10th and 19th sections of the act making further provision for the support of public credit, and for the redemption of the public debt, passed on the 3d of March, 1795, the commissioners of the sinking fund are authorized, from time to time, to borrow, and the Bank of the United States to lend, sums equal to the reimbursement of the public debt. But some doubts having arisen whether the powers vested by those two sections are applicable to the new six per cent. stocks, issued by virtue of the act of February 11th, 1807, in exchange of the old six per cent. deferred, and three per cent. stocks, it is desirable that the authority should be expressly extended, by law, to that case; and no other provision seems necessary for the public service of this year.

It would be premature to attempt, at this time, an estimate of the receipts and expenditures of the year 1810. It is sufficient to observe, that, although the receipts may exceed those of the present year, it is highly improbable that they should be equal to the expenditures of that year, which, unless the military and naval establishments should be reduced, will amount to sixteen millions of dollars. But it is believed that the revenue will, after that year, be adequate to discharge the annual expenses.

All which is respectfully submitted.

ALBERT GALLATIN.

Treasury Department, *June 1st*, 1809.

A.

An Estimate of the duties which accrued on merchandise, tonnage, and passports, of debentures issued for drawback on foreign merchandise exported, of payments for bounties and allowances, and for the expenses of collection, during the year 1808.

1808.	DUTIES ON			Debentures issued. (a)	Bounties and Allowances.	Gross Revenue.	Expenses of Collection.	Nett Revenue.
	Merchandise.	Tonnage.	Passports.					
1st quarter,	$4,285,766	$32,607	$166	$198,895	$185,395	$3,934,249	$154,874	$3,779,375
2d quarter,	3,124,217	31,151	-	30,244	5,640	3,119,484	120,519	2,998,965
3d quarter,	1,867,069	26,923	212	14,259	3,608	1,876,337	142,995	1,733,342
4th quarter,	1,878,991	29,116	98	4,851	2,052	1,901,302	142,530	1,758,772
	11,156,043	119,797	476	248,249	196,695	10,831,372	560,918	10,270,454

(a) On account of drawbacks for exportations made prior to the embargo.

B.

DR. *Account of the Receipts and Expenditures of the United States, from the* 1st *October to the* 31st *Dec.* 1808. CR.

To expenditures under the following heads, viz:				1808. October 1. By balance in the hands of the Treasurer this day,	13,847,835 26	
Civil department,				Deduct warrants drawn prior to that day, and which then remained unpaid, - -	1,117 74	13,846,717 52
Comprising compensation to the President, Vice President, Senate, and House of Representatives, Judges, Officers of Government, Commissioners of Loans, &c. -		178,375 62		By receipts into the treasury from Duties on imports and tonnage,		3,409,638 43
Miscellaneous.				Duties on stills, and other internal revenue, - -		959 59
Surveys of public lands, -	5,069 81			*Direct Tax.*		
Public buildings in the city of Washington, - -	15,500 00			From the supervisors of the following districts:		
Light house establishment, -	17,616 54			Kentucky, - -	1,700 00	
Miscellaneous expenses, -	2,973 01			South Carolina, -	611 09	
Ascertaining land titles in Louisiana, - - -	5,639 20					2,311 09
Military pensions, - -	3,000 00			*Public Lands.*		
Annuities and grants, - -	500 00			From—		
Mint establishment - -	4,000 00			Zaccheus Biggs, Steubenville, -	34,569 73	
Marine hospital establishment, -	11,680 60			Peter Wilson, do.	1,199 76	
Unclaimed merchandise, -	559 62			Levi Barber, Marietta,	3,248 72	
Road from Cumberland, in Maryland, to the State of Ohio, -	400 00			Jas. Findlay, Cincinnati,	25,405 75	
		66,938 78		Sam'l Finley, Chillicothe,	5,920 09	
Intercourse with foreign nations.				Isaac Van Horne, Zanesville, - -	8,630 41	
Diplomatic department, -	4,243 16			Nathaniel Ewing, Vincennes, - -	406 98	
Relief and protection of American seamen, - - -	230 00			Lemuel Henry, fort St. Stephens, - -	620 00	
Payments under treaties.				John Sloane, Canton,	12,571 55	
American claims assumed under the second convention with France, - - -	50,619 59			John Henderson, Washington, Mississippi territory, - -	500 00	
Treaties with the Mediterranean Powers, generally, - -	5,202 15					93,072 99
		60,294 90		Fees on letters patent—from Thos. T. Tucker, Treasurer of the United States, - -		900 00
Military establishment.				Cents and half cents coined at the mint—from Benj'n Rush, treasurer of the mint, - -		2,860 35
Military department, -	216,190 40			Stamp duties and penalties—from David Gelston, collector, New York, - - -		10 25
Arming and equipping the militia,	100,000 00					
Fortifications of ports and harbors,	300,000 00					
Trading houses with the Indians,	750 00					
		616,940 40				

ACCOUNT—Continued.

Naval establishment.			*Repayments.*		
Naval department, -	101,567 80		From—		
Building six 74 gun ships, -	5,000 00		Jonathan Burrall, agent for purchasing stock,	10,573 75	
Building and equipping gunboats,	297,500 00		George Simpson, do.	16,019 34	
		404,067 80	Peter Roe Dalton, do.	41,881 24	
Public Debt.			Edmund Randolph, formerly Sec'tary of State,	4,500 00	
Interest and reimbursement of the domestic debt, paid from the customs, - -	5,128,589 84		Daniel Brent, agent for defraying certain expenses relative to treaties with Mediterranean Powers, -	1,612 91	
Appropriation of moneys arising from interest on stock purchased and redeemed, -	305,047 38		Samuel A. Otis, agent for paying the contingent expenses of the Senate,	1,110 00	
Appropriation of moneys arising from the sales of public lands, - - -	600,508 29		Thomas Claxton, agent for procuring furniture for the south wing of the Capitol, -	7 43	
Interest on Louisiana stock, 129,036 78			Maria Beckley and Maria Prince, executrixes of Jno. Beckley, late agent for paying the contingent expenses of the House of Representatives, - -	859 62	
Dutch debt, 1,640 00					76,564 29
	130,676 78				
		6,164,822 29			
Balance in the hands of the Treasurer on the 1st of January, 1809, - -	9,941,779 96				
Deduct warrants drawn prior to that day, and which then remained unpaid, -	85 24				
		9,941,694 72			
		$17,433,034 51			$17,433,034 51

TREASURY DEPARTMENT, *Register's Office, May* 31, 1809.

JOSEPH NOURSE, *Register.*

11th CONGRESS.] No. 302. [1st SESSION.

PROTECTION TO MANUFACTURES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JUNE 7, 1809.

To the Honorable the Congress of the United States, the petition of the subscribers, manufacturers of hemp into linen, and inhabitants of the State of Kentucky, respectfully showeth:

The subscribers having, since the passage of the acts commonly called the "embargo" and "non-importation acts," engaged in the manufacture of hemp into linen, and many of them having expended great part of their respective capitals in preparing machinery and erecting buildings to carry on the same, beg leave, upon the approach of a new state of affairs, to call their situation to the attention of your honorable body. Whilst they rejoice, in common with their fellow citizens, that the returning sense of justice of one of the great belligerent Powers of Europe, as displayed in some recent communications to our Government, affords a hope that our country may escape the calamities of war, they must be permitted to state that this cause of national rejoicing will, in all human probability, be greatly oppressive to them. Their establishments have grown out of our differences with foreign nations. The "non-importation act," which passed, as your petitioners always understood, as much to change the direction of some of the national capital from commercial to manufacturing pursuits, as with a view to bring a great foreign Power to a sense of justice, by prohibiting the introduction of coarse linen, &c. into the United States, gave being to their manufactories; and with the further patronage of your honorable body, will, beyond all doubt, rapidly increase in the Western country. Already there is manufactured, in Kentucky, a quantity of baling linen sufficient for the consumption of the greater part of the cotton country; other manufactories are erecting, and several citizens are extending their views to finer linens and sail cloth. Such, however, is the superiority of European capital and arts; such the cheapness of labor in Great Britain and Ireland; such the aid given there to manufactures by bounties from the Government; such the obstacles which an American manufacturer has to combat and overcome; and such the lessons furnished by experience; that your petitioners forebode the annihilation of their respective establishments, unless some aid is afforded them, at this moment, by the interposition of Congress.

That this protection of your honorable body will be given to them at the present moment, they are the more persuaded, when they review the proceedings of every Congress which has sat, since the formation of the federal constitution. Every law which has been enacted; every declaration which has come to the People, from that quarter; has shown it to be the wish of Congress to make the United States independent of the world, as to articles of the first necessity, as she is in her political rights as a nation. And for this purpose Congress have laid duties upon all raw or manufactured articles, to an extent sufficient to prohibit their importation, whenever it was ascertained that the country could produce a sufficiency for home consumption. And, in some instances, protecting duties have been laid with such efficacy, as not only to produce internal manufactures, sufficient for the supply of the demand at home, but to become, also, articles of considerable amount in the scale of our exports.

Not merely, however, have Congress, in laying prohibitory or protecting duties, evinced a disposition to encourage this species of domestic industry, but that body has also granted *bounties* to encourage the industry of an isolated part of the Union—a species of industry, too, in which but a small portion of the citizens could participate—the fisheries. Far be it from the subscribers to repine at a policy of this kind, because it could not have an operation upon them, or affect the great mass of the People. They have no such views: for, they well know that the United States com-

pose an extensive nation; that her citizens are scattered over an immense extent of country, having various soils and climates, with pursuits adapted or varied to their different local situations. And a government, framing laws for this scattered population, must necessarily consult the wants and necessities of every part of it, to promote the general good of the whole. A reference to the report of Mr. Secretary Jefferson will evince, that enlarged and liberal views of this kind induced Congress to grant bounties to the fisheries. But views of another nature seem also to have influenced that body. The encouragements given to their own fishermen, by foreign nations, and the restrictions laid upon our oils and fish, in foreign ports, had threatened the fisheries with destruction; and the question came before Congress, whether that business should be abandoned entirely, or supported by the nation at large. The same question the subscribers consider as occurring in the present instance. Independent of the superiority which the British manufacturer possesses, in the low price of labor, the experience and skill of his workmen, and the strength of his capital, he enjoys advantages which are not known to an American manufacturer, in the bounties given by Government to those who grow the raw material, and to those who export the manufactured article. Whether an American manufacturer can resist a combination of advantages so unfavorable to his interests, without aid from Government, appears to the petitioners as problematical indeed.

Your petitioners deem it material to represent, that the non-importation act, by creating a demand for the articles which that act prohibited, has changed the direction of much capital, and caused the erection of buildings, which must now become waste, without the interposition of Congress. That if it be important to encourage manufactures, and if they promote national wealth, by encouraging internal industry; if they keep money at home, by preventing it from going abroad for foreign productions; if they give life to the industry of the farmer, the planter, and the mechanic; there can be no question upon the subject. *This is the time to encourage them effectually.* If those which are erected be suffered to go waste; if those recently established die with the law which gave them being; an age will pass away before other citizens will embark in the same business. Ill success, upon the part of one manufacturer, will prevent others from engaging in the same pursuit; success that crowns every measure with popularity, produces herds of imitators and followers.

Nor can it be an unimportant consideration with Congress, that the encouragement of domestic manufactures will have a tendency to transplant the arts and capital of Europe to this country, by holding out inducements to artists and manufacturers to remove here.

The subscribers cannot quit the subject without some remarks upon the peculiar situation of the country in which they live. Kentucky is rich in soil, but at a distance from the seas. She is capable of producing hemp for the whole supply of the United States—an article perhaps as much wanted as any other, both by the Government, and by private citizens, engaged in every pursuit in life; which, to an enormous amount, is annually imported from the northern parts of Europe, and which cannot easily be procured, in case of war. If the manufacturers of Kentucky were sufficiently encouraged, they would induce the farmers to cultivate it, so as to furnish a never-failing resource, whether in peace or war. The proximity of Kentucky to Ohio and Indiana subjects her to continual drains of treasure for United States' lands. Large sums are annually taken off for foreign productions, and merchants in the Atlantic States, who are the real collectors of the revenue, pay, for Kentucky, her quota to the treasury. Protected as she is by the Union, with this arrangement she is satisfied. But when the fishermen of the East are not only encouraged by protecting duties, but also by bounties; when, comparatively speaking, no public moneys are expended here, but all at Washington, and on the sea board, in salaries, buildings, fortifications, upon the army, and on the navy, for the protection of commerce, in which, from her local and insular situation, she cannot participate; she would be better pleased if she was indemnified, for these disadvantages, by some encouragement of her industry; and that, perhaps, can best be done, with public benefit, by protecting duties to the manufacture of what promises to be her staple article.

Wherefore, &c.

JOHN ALLEN, and others.

11th Congress.] No. 303. [1st Session.

REMISSION OF FORFEITURE.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JUNE 14, 1809.

Mr. Newton, from the Committee of Commerce and Manufactures, to whom was referred the petition of Andrew Foster and Jacob P. Geraud, submitted the following statement of facts:

The petitioners, citizens of the United States, and residing at New York, state that they are the exclusive owners of the ship Clara, which sailed, on or about the 8th of January, 1809, under the command of Joshua Farrell, as master, from the port of New York, to that of New Orleans. When the said ship was under way, on her voyage to New Orleans, as the petitioners were informed, Joshua Farrell, the master, received on board two female slaves, the property of a certain J. B. Dupré, a passenger, and landed them at New Orleans. That, in consequence of this act of the master, the said ship Clara was seized and libelled, for contravening the ninth section of the act, entitled "An act to prohibit the importation of slaves into any port or place within the jurisdiction of the United States, from and after the first of January, in the year 1808," and was condemned as forfeited, by the district court of the United States for the district of Orleans. The petitioners aver that they had no agency in this transaction; that the said Joshua Farrell acted without their knowledge or instructions. Andrew Foster, one of the petitioners, states that, a day or two previous to the sailing of the ship, Joshua Farrell, the master, informed him that Mr. Dupré, a passenger, wished to take with him two black servants, and was desirous of knowing what charge he, the said Farrell, should make for their passage. The said Foster states that this conversation was casual, and that no other communication was made. The petitioners state, the unlawful procedure of the said Farrell was without their knowledge or concurrence, and that, for his misconduct or omission, they are made to suffer, innocently.

They cannot but believe that the conduct of the said Farrell was the result of ignorance.

From the facts stated in the petition, and the documents accompanying the same, the Committee of Commerce and Manufactures are of opinion that the case presented for consideration is a hard one, and that the petitioners are free from the imputation of any intentional violation of law, or of conniving at one—the object being too insignificant, their portion of the passage money of two slaves, to induce such a belief.

In this light, the case evidently appeared to the attorney who conducted the prosecution on the part of the United States. So impressed was he with a conviction of their innocence, and their just title to relief, that he, on his own responsibility, took their promissory note for the sum for which the ship Clara sold, payable in September next, in order to afford an opportunity to the petitioners of making application to Congress for a remission of such part of the forfeiture as has accrued to the United States.

Should the United States remit their claim to the petitioners, yet they will be considerable losers, as the informers against the ship Clara will be entitled to their share of the money arrising from her sale. Joshua Farrell, the master, is still liable for a penalty of one thousand dollars for each slave, landed, contrary to law, and to imprisonment for his misconduct, or omission of a duty enjoined by law. The committee are of opinion that the case is such a one as to justify the interposition of the extraordinary and equitable powers of the National Legislature. In obedience to this impulse, they beg leave to report a bill for the relief of the petitioners.

11th CONGRESS.] No. 804. [1st SESSION.

POWERS OF THE COMMISSIONERS OF THE SINKING FUND.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JUNE 23, 1809.

TREASURY DEPARTMENT, *June* 20, 1809.

SIR:

I have the honor, in obedience to the resolution of the House of Representatives of the 17th instant, to transmit copies of the following documents, viz:

A. Proceedings of the Commissioners of the Sinking Fund, at a meeting held on 18th March, 1809, directing the application of a sum, not exceeding 2,250,000 dollars, to the reimbursement of the principal of the exchanged six per cent. stock, and authorizing the Secretary of the Treasury to borrow, with the approbation of the President of the United States, and in conformity with the provisions of the 10th section of the act "making further provision for the support of public credit, and for the redemption of the public debt," a sum equal to that of the principal of the exchanged six per cent. stock, which might be thus reimbursed.

B. Letter from the Secretary of the Treasury to the President of the Bank of the United States, dated 21st March, 1809, inquiring whether the proposed loan might be obtained from the bank; and, also, whether the bank would assent to a cotemporaneous reimbursement of the whole amount of exchanged six per cent. stock owned by that institution.

C. Answer of the President of the Bank of the United States, dated 24th March, 1809; stating that it appears to the Board of Directors, that they are not authorized, by the act of 1795, to make a loan for the reimbursement of the stock created by the act of 1807; that the bank will agree to the loan, provided it is not wanted for a more distant period than the time when the present charter of the bank will expire; and provided also, a law be obtained, giving them authority to make it; and that the Board prefer a reimbursement of only so much of the exchanged six per cent. stock which they own, as may fall to the lot of the bank.

D. Proceedings of the commissioners of the sinking fund, at a meeting held on the 26th December, 1795, authorizing a loan of 500,000 dollars, pursuant to the first section of the act abovementioned, passed the 3d of March, 1795.

E. Contract with the Bank of the United States, dated 31st December, 1795, for a loan of 500,000 dollars, obtained from that institution, in pursuance of the last mentioned proceedings of the commissioners of the sinking fund.

F. Proceedings of the commissioners of the sinking fund, at a meeting held on the 15th December, 1798, authorizing a loan of 200,000 dollars, pursuant to the provisions of the act abovementioned, passed the 3d of March, 1795.

G. Contract with the Bank of the United States, dated 17th December, 1798, for a loan of 200,000 dollars, obtained from that institution, in pursuance of the last mentioned proceedings of the commissioners of the sinking fund.

No other loans have ever been obtained under either the first or tenth section of the act of 3d March, 1795, nor can I find, in the minutes of the commissioners of the sinking fund, any other proceedings touching the exercise or construction of the duties or powers contained in those sections.

It appears by the document A, that the commissioners of the sinking fund, at their meeting of the 18th March, 1809, construed the words "*public debt*," in the 10th section of the act of 3d March, 1795, as embracing the exchanged six per cent. stock; and considered the section, generally, as authorizing them to borrow, with the approbation of the President, the sum requisite for the reimbursement of that part of the principal of the public debt, if there was, in their opinion, reason to apprehend that all the demands on the treasury, including such reimbursement, could not be discharged, unless a loan to that amount was obtained.

I. The commissioners of the sinking fund did not decide that the words "public debt," in that section, comprehended any debt which did not exist on the 3d day of March, 1795, when the law was passed; nor even any portion of the debt then existing, which might (as in the case of the three per cent. stock, converted, by virtue of the act of 11th February, 1807, into a six per cent. stock) have been subsequently altered, either in the amount of its capital, or in the rate of interest payable thereon. The construction which they gave to the law, applied only to the six per cent. stock issued, by virtue of the 2d section of the act of 11th February, 1807, in exchange of the old six per cent. or deferred stocks. No alteration whatever was produced by that exchange, either in the amount of principal, in the rate of interest, in the time of paying the interest, or in the manner of transferring the debt. The only change is the manner in which the principal should be reimbursed; and that certainly did not alter the nature of the debt. This exchanged stock is, therefore, in the opinion of the commissioners, precisely the same debt which existed in March, 1795, and to which the powers vested in them, by that act, are strictly applicable. But, although the grounds on which a different opinion was entertained by the bank, are not to this moment understood; it appeared eligible, in a case where doubts were suggested, to apply to Congress for an explanatory act, and, in the mean while, to suspend any further proceedings respecting the proposed loan. The resolution of the commissioners of the sinking fund has not, therefore, been yet submitted to the President of the United States for his approbation.

II. The commissioners of the sinking fund are, by the 10th section of the act of 3d March, 1795, empowered and required, *if necessary*, to borrow, with the approbation of the President of the United States, the sums requisite for the reimbursements of the principal of the public debt. The general expressions, "*if necessary*," have been taken by the commissioners, as confining the power, thus vested in them, not to the case, when the sums which they are directed to pay, annually, might exceed the probable receipts into the treasury for that year, but to that of those receipts being insufficient to discharge all the annual expenditures, including the payments of the sinking fund. The question of priority of payment in favor of that fund was not taken into consideration, because, although the obligation to pay, at this time, eight millions of dollars, annually, on that account, is indisputable, it is equally *necessary* that all the other expenses, authorized and directed by Congress, should be paid. The meaning and object of the section appeared, indeed, so obvious, that no doubt had suggested itself on that subject previous to its late discussion.

The first section of the act authorizes the commissioners of the sinking fund to borrow, from time to time, such sums, in anticipation of the revenues, (not exceeding, in one year, one million of dollars) as may be *necessary* for the payment of the interest on the public debt. The restrictive word is the same in this as in the 10th section of the act. If it be insisted that the necessity of borrowing can never exist in this case, unless the revenues appropriated should fall short of the sums payable on account of the interest, there has been no year, since the law passed, in which such loan could have been legally made. It will appear, by reference to the documents D and E, that, in December, 1795, a loan of 500,000 dollars was, by virtue of the first section of the act of 3d March, 1795, authorized by the commissioners of the sinking fund, approved by the President, and obtained from the bank. The necessity of the loan is made to rest, not on a comparative view of the revenues appropriated for the payment of the interest, and of the sums payable on account of that interest, but on the general state of the treasury, and on a general view of the receipts and expenditures for the three last quarters of 1795, and for the year 1796. The amount of revenues which were pledged for the payment of interest, are there estimated, for the year 1796, at near six millions, and the amount of interest at only four millions of dollars.

The papers F and G refer to a loan of 200,000 dollars, obtained in December, 1798, from the bank, for the purpose of reimbursing an instalment of the principal of the loan of two millions of dollars, had of the bank, pursuant to

the 11th section of the act of incorporation. The loan is, through some error of the transcriber, stated to be by virtue of the 6th section of the act of 3d March, 1795; which section does not confer any authority to borrow money. And the loan was evidently made under the tenth, and not under the first section of the act: for it is intended for the purpose of reimbursing an instalment of principal, and not for paying the interest on the public debt; and it was also made for a term of four years, (though reimbursable sooner, at the pleasure of the United States) which could not have been done under the power vested by the first section, which directs an absolute reimbursement within a year from the time of each loan. This loan was made, because there was "no surplus of revenue in the treasury applicable to the payment of the said instalment;" by which is not meant that surplusses of revenue were alone appropriated for that object: for so much of the duties on imports, and spirits distilled, and stills, as would be sufficient to pay the instalments of that two millions loan, were appropriated by the 8th section of the act of 3d March, 1795; and the commissioners were directed, by the 11th section of the same act, to reimburse the said instalments as they became due. Nor was there, in the year 1798, any deficiency in the revenues appropriated for the payment of interest and principal, which the commissioners of the sinking fund were directed to make: for, the revenues pledged, exceeded, by three millions of dollars, the payments made on that account. But, at that time, as at present, the necessity of recurring to the authority to borrow, vested, by the act, in the commissioners, resulted from a deficiency in the general receipts, which, during that year, fell short of the general expenditures.

Under those impressions, it was stated, in the report made on the 1st instant, that it might be necessary to borrow a sum equal to the amount of the principal of the public debt, reimbursed during the year 1809; and that, provided the authority vested by the act of 3d March, 1795, should be expressly extended to the stock issued under the act of 11th February, 1807, no other provision seemed necessary for the public service of this year. And as, in the statement and estimates from which those conclusions were drawn, the moneys actually in the treasury at the commencement of the year, are stated at near ten millions of dollars; and the demands on account of public debt, for this year, at less than six millions and a half; the report was, evidently, founded on the supposed correctness of the construction abovementioned. But, if that construction shall be deemed incorrect, and, if the powers vested in the commissioners, by the 10th section of the act of 3d March, 1795, shall be considered, by Congress, as applicable only to the case when the moneys in the treasury, together with the probable receipts for the year, shall fall short of eight millions of dollars, the provision suggested by the report (and which was intended only to remove a doubt respecting the nature of the debt to which the powers were applicable) will not be sufficient. It will then be necessary to pass a law, giving an express authority to borrow the money which may be wanted.

I must acknowledge that, so far as relates to the extinguishment of the debt, and independent of the question respecting the true construction of the law, I perceive no material difference between the two modes. Whenever the expenses of a nation shall exceed its revenues, loans must, in some shape or another, be obtained; and the important question is, whether all the expenses incurred be really necessary, or even useful. On the decision of that question, the Secretary of the Treasury has no control. If he had, there would certainly be no necessity to borrow money in time of peace.

Permit me to add some observations explanatory of the letter written to the president of the bank, on points not immediately embraced by the resolution of the House.

There were two reasons why it was thought more eligible, in this instance, to negotiate a loan with the bank, than with individuals. It is still uncertain when, and to what amount, the money may be wanted. A contract with individuals requires previous notice and arrangements, and is absolute, so as to compel Government to receive the amount lent, according to the terms of the contract. But, with the bank, it was sufficient to ascertain whether the loan could, if wanted, be obtained from that institution; the contract might be delayed till it was ascertained whether, and to what amount, the loan was necessary; and it might be avoided altogether, if not actually necessary. The reimbursement would also be made with more convenience, and some interest saved, because the repayments may be made to the bank, from time to time, and in any sums whatever, according to the situation of the treasury.

In proposing to the bank that they should give notice to the treasury of their wish to be reimbursed the whole amount of their exchanged six per cent. stock, my object was to facilitate the loan, since, by that operation, there would have been no real payment, but only a commutation of debt; and, also, to accommodate, so far as was consistent with the public interest, those individuals, who, by accepting the terms of the act of February, 1807, had become owners of exchanged six per cent. stock, and who, that stock being above par, could not desire to be reimbursed. As it related to the bank, that consideration was immaterial, as it was not presumed that they wanted to sell their stock.

I have the honor to be, with great respect, sir, your most obedient servant,

ALBERT GALLATIN.

The Hon. the SPEAKER *of the House of Representatives.*

A.

Proceedings of the Commissioners of the Sinking Fund, at a meeting held on 18th March, 1809.

At a meeting of the Commissioners of the Sinking Fund, held on the 18th March, 1809,

Present: ROBERT SMITH, *Secretary of State,*
ALBERT GALLATIN, *Secretary of the Treasury,*
C. A. RODNEY, *Attorney General United States.*

The Secretary of the Treasury laid before the Board a report, dated the 18th day of March, 1809, which was read, and is as follows, viz:

"That there was paid, during the year 1808, in order to complete the reimbursement of the eight per cent. stock, a sum of - - - - - - - - - $1,547,000

On account of the public debt, for the year 1809, in advance, and on account of the annual appropriation of - - - - - - - - - - 8,000,000

Leaving a sum of - - - - - - - - - 6,453,000

Which must, in conformity with existing laws, be applied, during the present year, to the payment of the principal and interest of the public debt.

That the payments to be made during the present year, on account of the interest on the debt, including the annual reimbursement of the six per cent. and deferred stocks, were estimated at 4,226,000

Leaving a sum of - - - - - - - - - $2,227,000

Which, the market price of stocks being above the rate fixed by law for purchases, can only be applied to the reimbursement of the exchanged six per cent. stock, in conformity with the provisions of the act supplementary to the act, entitled 'An act making provision for the redemption of the whole of the public debt of the United States.'

And that, considering the probable amount of receipts and expenditures, during the present year, it is not believed that all the demands on the treasury, including the abovementioned sum of $2,227,000, can be discharged, unless a loan can be obtained, equal to the amount of principal of the public debt thus reimbursed."

Whereupon,

Resolved, That a sum not exceeding $2,250,000, be applied, during the present year, to the reimbursement of the principal of the exchanged six per cent. stock, in conformity with the provisions of the act last abovementioned.

Resolved, That the Secretary of the Treasury be authorized, with the approbation of the President of the United States, to borrow a sum equal to that of the principal of the public debt which may be thus reimbursed, in conformity with the provisions of the 10th section of the act, entitled "An act making further provision for the support of the public credit, and for the redemption of the public debt."

R. SMITH, *Secretary of State*,
ALBERT GALLATIN, *Secretary of the Treasury*,
C. A. RODNEY, *Attorney General of the United States*.

B.

Letter from the Secretary of the Treasury to the President of the Bank of the United States.

TREASURY DEPARTMENT, *March 21st*, 1809.

SIR:

The commissioners of the sinking fund having directed the reimbursement of a sum not exceeding $2,250,000, of the new exchanged six per cent. stock, and authorized, in conformity with the 10th section of the act "making further provision for the support of public credit, and for the redemption of the public debt," passed 3d March, 1795, a loan to the amount of principal thus to be reimbursed, I beg leave to inquire, 1st. Whether the Bank of the United States will be disposed to lend that sum, in two equal instalments, viz: on 1st October next, and on the 1st January, 1810, being the times at which I intended to effect the reimbursement? 2dly. Whether the Bank will assent to be reimbursed the whole amount of said exchanged six per cent. stock, which they own, at the times abovementioned?

The two propositions may be considered as independent, one of the other, it being, however, understood that, if the bank does not wish to make the loan, it would suit Government better not to reimburse the bank exclusively, but only according to lot, in common with other stockholders.

If the bank will assent to make the loan, but refuse to receive the reimbursement, (so far only excepted as may be determined by lot) it will not be material that the sum lent should be paid by the bank into the treasury, precisely in two instalments, as abovementioned. The times and amounts of payments may, in that case, be arranged, when a formal agreement shall be entered into, so as to answer the wants of the treasury, and the convenience of the bank. It is only in case the bank will accede to both propositions, that, as there will be no real payments, but only a commutation of exchanged six per cent. stock into a temporary loan, it will be necessary that the loan should be made on the same days, and for the same sums as the reimbursement.

If the bank will accede to both proposals, it will be seen, by reference to the 8th section of the act supplementary to the act, entitled "An act making provision for the redemption of the whole of the public debt of the United States," passed the 11th February, 1807, that an exclusive reimbursement of the exchanged six per cent. stock, held by the bank, cannot take place, unless notice be given to this Department, in writing, of the wish of the institution to be thus reimbursed; and that notice must reach me prior to the 30th instant, as I must otherwise determine, by lot, what certificates of that stock shall be reimbursed, and give public notice thereof, in conformity with the second section of the same act, on or before the first day of next month. I am sensible that this is pressing for an answer within a shorter time than may be convenient, but, under the pressure of current business, I did not attend to this operation till within the last three days. I therefore request that you will have the goodness to lay the subject immediately before the Board, and to favor me with the answer. If that answer be in the affirmative, I will thank you to enclose in it the notice, in writing, asking for the reimbursement, in order that such notice, unconnected with any other subject, may be filed as a voucher, authorizing me to reimburse, in conformity therewith.

I have the honor to be, &c.

ALBERT GALLATIN.

DAVID LENOX, Esq.
President of the Bank of the United States, Philadelphia.

C.

Letter from the President of the Bank of the United States to the Secretary of the Treasury.

BANK OF THE UNITED STATES, *March 24th*, 1809.

SIR:

I lost no time in laying before the Board of Directors, your letter of the 21st instant, which I had the honor of receiving yesterday. To the first of your inquiries, namely: "Whether the Bank of the United States will be disposed to lend that sum ($2,250,000) in two equal instalments, viz: on the 1st October next, and on the 1st January, 1810," I am desired to state, that there is every disposition on the part of this Board to comply with the wishes of Government but it appears to them that they are not authorized, by the act of 1795, to make a loan for the reimbursement of the stock created by the act of 1807; besides, there are considerations which now present themselves, of much importance to the institution, arising from the short duration of the charter, with which a loan, reimbursable at the pleasure of the United States, may interfere. To evince, however, the friendly disposition of the Board, they do not hesitate to agree to the loan, provided it is not wanted for a more distant period than the time when the present charter of the bank will expire, at an interest of six per cent. per annum, and provided also, a law is obtained, at the next session of Congress, giving them authority to make it.

To your second inquiry, viz: "Whether the bank will assent to be reimbursed the whole amount of the exchanged six per cent. which they own, at the times mentioned," I have to reply, that the Board prefer accepting such proportion only, as may fall to the lot of the bank. In returning this answer to your letter, I hope it may be perfectly satisfactory, and an additional proof of the desire of this Board to comply with the views of Government on every occasion, when not incompatible with the interest of the institution.

I have the honor to be, sir, your very obedient servant,

D. LENOX, *President*.

The Honorable ALBERT GALLATIN, Esq.

D.

Proceedings of the Commissioners of the Sinking Fund, at a meeting held on the 26th December, 1795.

At a meeting of the Commissioners of the Sinking Fund, on the 26th day of December, 1795,

Present: The PRESIDENT *of the Senate*,
The SECRETARY *of State*,
The SECRETARY *of the Treasury*.

A report of the Secretary of the Treasury was read, as follows:

"That, to provide for the payment of the interest on the public debt, which will fall due at the close of the present year, it will be necessary to anticipate the appropriated revenues to the amount of five hundred thousand dollars.

"The authority to make a loan for this purpose, is contained in the first section of an act, passed on the 3d day of March, 1795, entitled 'An act making further provision for the support of public credit, and for the redemption of the public debt.'

"The Secretary proposes, that the said loan be had of the Bank of the United States, for one year, to bear interest from the 1st day of January, ensuing, at the rate of six per centum per annum, to be refunded out of the proceeds of the duties on goods, wares, and merchandise, imported, on the tonnage of ships and vessels, and upon spirits distilled in the United States, and stills, which may accrue to the end of the present year, and be then uncollected.

"That the commissioners may be satisfied, as to the real state of the treasury, at the latest period to which the accounts have been settled, he takes the liberty to lay before them, a copy of his report, made to the House of Representatives, on the 14th instant, in which the receipts and expenditures for the three first quarters of the present year are exhibited, and also, a view of the probable receipts and expenditures for the year 1796.

"Wherefore, the said Secretary requests that the board of commissioners of the sinking fund would resolve, that an application be made to the President of the United States, for his permission to the Secretary of the Treasury to borrow five hundred thousand dollars, on the terms and conditions before mentioned, to be applied in the manner herein proposed."

Whereupon, it was resolved, unanimously, That the sum of five hundred thousand dollars be borrowed by the Secretary of the Treasury, for a term not exceeding one year, at the rate of interest not exceeding six per centum per annum, to commence on the first of January, 1796, pursuant to the first section of the act, entitled "An act making further provision for the support of public credit, and for the redemption of the public debt;" and that this resolution be laid before the President of the United States, for his approbation.

JOHN ADAMS, *President of the Senate,*
TIMOTHY PICKERING, *Secretary of State.*
OLIVER WOLCOTT, Jr. *Secretary of the Treasury.*

December 20th, 1795.
Approved: GEO. WASHINGTON.

E.

Contract between the Commissioners of the Sinking Fund and the Bank of the United States.

Articles of agreement between Oliver Wolcott, jr., Secretary of the Treasury, in behalf of the Commissioners of the Sinking Fund, of the one part; and the President, Directors, and Company, of the Bank of the United States, of the other part; made and concluded the thirty-first day of December, in the year of our Lord one thousand seven hundred and ninety-five.

Whereas, by the act, entitled "An act making further provision for the support of the public credit, and for the redemption of the public debt," passed the 3d day of March, in the present year, the commissioners of the sinking fund, with the approbation of the President of the United States, are authorized and empowered to borrow, or cause to be borrowed, from time to time, such sums, in anticipation of the revenues appropriated, not exceeding, in one year, one million of dollars: And whereas the said commissioners of the sinking fund, by their resolution of the twenty-sixth of December, one thousand seven hundred and ninety-five, approved by the President of the United States, did unanimously agree, that the sum of five hundred thousand dollars should be borrowed by the Secretary of the Treasury, for a term not exceeding one year, at a rate of interest not exceeding six per centum per annum, to commence on the first of January, one thousand seven hundred and ninety-six, pursuant to the act above recited:

Now, therefore, these presents witness, that, pursuant to the authority aforesaid, it hath been, and is hereby, agreed, by and between the said parties of the first and second part, as follows, viz:

First. The said President, Directors, and Company, shall lend to the United States, the sum of five hundred thousand dollars, to be advanced on the first day of January, one thousand seven hundred and ninety-six.

Second. The said sum, so to be advanced as aforesaid, shall bear interest at the rate of six per centum per annum, from the date before mentioned, payable on the first day of July, one thousand seven hundred and ninety-six, and on the first day of January, one thousand seven hundred and ninety-seven.

Third. The United States shall reimburse or repay to the said Bank of the United States, the said sum of five hundred thousand dollars, with the interest which shall be due thereon, on or before the first day of January, in the year one thousand seven hundred and ninety-seven, reserving, nevertheless, to the United States, the right of reimbursing, at their pleasure, the whole, or any part of the said sum, which shall have been so lent and advanced, after giving one month's notice to the President of the said bank, of the sum intended to be reimbursed.

In testimony whereof, the said Secretary of the Treasury hath caused the seal of the treasury to be affixed to these presents, and hath hereunto subscribed his hand; and the said President, Directors, and Company, [SEAL.] have also caused the seal of the Bank of the United States to be affixed to the same, the day and year aforesaid.

OLIVER WOLCOTT, *Secretary of the Treasury.*
[SEAL.] THOS. WILLING, *President of the Bank of the United States.*

F.

Proceedings of the Commissioners of the Sinking Fund, at a meeting held on the 15th December, 1798.

At a meeting of the Commissioners of the Sinking Fund, on the fifteenth day of December, 1798,

Present: The Honorable John Laurence, *President of the Senate,*
The Secretary *of State,*
The Secretary *of the Treasury,*
The Attorney General *of the United States.*

The Secretary of the Treasury laid before the Board a report, dated the fourteenth day of December, 1798, which was read, and is as follows:

"That, by the eleventh section of the act of Congress, passed on the third day of March, 1795, entitled 'An act making further provision for the support of public credit, and for the redemption of the public debt,' the commissioners of the sinking fund are required to reimburse, to the Bank of the United States, the instalments due upon the loan of two millions of dollars, had of the said Bank, pursuant to the eleventh section of the act by which the same was incorporated, as the said instalments shall respectively accrue.

"That, on the last day of December, in the present year, the instalment of the aforesaid loan, being two hundred thousand dollars, will fall due to the said bank.

"There being no surplus of revenue in the treasury applicable to the payment of the said instalments, the Secretary requests, that application be made to the President of the United States, for his permission to borrow the sum of two hundred thousand dollars, for a term not exceeding four years, to be applied to the purpose aforesaid; and, therefore, submits the following resolultion:

"*Resolved*, That the sum of two hundred thousand dollars be borrowed by the Secretary of the Treasury, pursuant to the sixth section of the act, passed on the third day of March, 1795, entitled 'An act making further provision for the support of public credit, and for the redemption of the public debt,' and that the proceeds of the said loan be applied, by the said Secretary, to the payment of the seventh instalment of the loan of two millions of dollars, borrowed under the act, entitled 'An act to incorporate the subscribers to the Bank of the United States:' *Provided*, That the said loan shall, neverthless, be reimbursable at the pleasure of the United States, and shall bear interest at a rate not exceeding six per centum per annum, and that this resolution be laid before the President of the United States for his approbation.

"All which is respectfully submitted, by

"OLIVER WOLCOTT, *Secretary of the Treasury.*

"Treasury Department, *December 15th*, 1798."

Whereupon, it was resolved, that the said report be accepted, and that the resolution aforesaid be laid before the President of the United States for his approbation.

JOHN LAURENCE, *President of the Senate, pro tem.*

PHILADELPHIA, *December 17th*, 1798.

Approved: JOHN ADAMS.

Recorded from the original minutes on the file, by

EDWARD JONES,
Secretary to the Commissioners of the Sinking Fund.

G.

Contract between the Commissioners of the Sinking Fund and the Bank of the United States.

Articles of agreement between Oliver Wolcott, Secretary of the Treasury, in behalf of the Commissioners of the Sinking Fund, of the one part; and the President, Directors, and Company, of the Bank of the United States, of the other part; made and concluded the twenty-eighth day of December, in the year of our Lord one thousand seven hundred and ninety-eight.

Whereas, by the act, entitled "An act making further provision for the support of public credit, and for the redemption of the public debt," passed the third day of March, one thousand seven hundred and ninety-five, the Commissioners of the Sinking Fund, with the approbation of the President of the United States, are authorized and empowered to borrow, or cause to be borrowed, from time to time, such sums, in anticipation of the revenues appropriated, not exceeding one million of dollars: And whereas the said Commissioners of the Sinking Fund, by their resolution, of the fifteenth of December, one thousand seven hundred and ninety-eight, approved by the President of the United States, did unanimously agree that the sum of two hundred thousand dollars shall be borrowed by the Secretary of the Treasury: *Provided, nevertheless*, That the said loan shall be reimbursable at the pleasure of the United States, and shall bear interest at a rate not exceeding six per centum per annum:

Now, therefore, these presents witness, that, pursuant to the authority aforesaid, it hath been, and is hereby, agreed, by and between the said parties of the first and second part, as follows, viz:

First. The said President, Directors, and Company, shall lend to the United States the sum of two hundred thousand dollars, to be advanced on the first day of January, one thousand seven hundred and ninety-nine.

Second. The said sum, so to be advanced as aforesaid, shall bear interest at the rate of six per centum per annum, from the date beforementioned, payable half yearly to the said parties of the second part, during the continuance of the said loan, if the same shall be required.

Third. The United States shall reimburse, or repay to the said Bank of the United States, the said sum of two hundred thousand dollars, with the interest which shall be due thereon, on or before the first day of January, which will be in the year one thousand eight hundred and three, reserving, nevertheless, to the United States, the right of reimbursing, at their pleasure, the whole, or any part of said sum, which shall have been so lent and advanced, after giving one month's notice to the President of the said Bank, of the sum intended to be reimbursed.

In testimony whereof, the said Secretary of the Treasury hath caused the seal of the treasury to be affixed to these presents, and hath hereunto subscribed his hand; and the said President, Directors, and Company, have also caused the seal of the Bank of the United States to be affixed to the same, the day and year aforesaid.

[L. S.] OLIVER WOLCOTT, *Secretary of the Treasury.*

[L. S.] THOMAS WILLING, *President.*

11th CONGRESS.] No. 305. [2d SESSION.

STATE OF THE FINANCES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, DECEMBER 8, 1809.

In obedience to the directions of the act supplementary to the act, entitled "An act to establish the Treasury Department," the Secretary of the Treasury respectfully submits the following report and estimates:

The duties on merchandise and tonnage, which accrued during the year 1807, amounted, after deducting the expenses of collection, to	$26,126,648
From which, deducting for debentures issued on acccount of re-exportations,	10,067,191
Left, for the nett revenue *accrued* during that year,	$16,059,457
The same duties, during the year 1808, amounted, after deducting the expenses of collection, to	10,581,559
From which, deducting for debentures issued, and which, on account of the embargo, did not exceed	249,396
Leaves, for the nett revenue *accrued* during that year, as will appear by the statement A,	$10,332,163

The statement B exhibits in detail the several species of merchandise, and other sources, from which that revenue was collected during the year 1808; and the statement Aa gives a comparative view of the importations and re-exportations of the several species of merchandise for the years 1807 and 1808, showing, thereby, distinctly, the effect of foreign aggressions and commercial restrictions on the importations of foreign articles.

From the returns already received for the three first quarters of the present year, and from the general knowledge of the importations made during the two last months, it is believed that the gross amount of duties on merchandise imported, during the whole year, will, after deducting the expenses of collection, amount to about ten millions of dollars.

But, as the debentures issued, on account of re-exportations, (principally of colonial produce) will amount to about 3,500,000 dollars, the nett revenue, accrued during the year 1809, cannot be estimated at more than six millions and a half.

It appears, by the statement C, that the sales of public lands have, during the year ending on the 30th September, 1809, amounted to 143,000 acres, and the payments by purchasers to near 500,000 dollars. The proceeds of sales in the Mississippi territory being, after deducting the surveying and other incidental expenses, appropriated in the first place to the payment of a sum of 1,250,000 dollars to the State of Georgia, are distinctly stated.

It appears, by the statement D, that the payments on account of the principal of the public debt have, during the same period, amounted to near 6,730,000 dollars; the reimbursement of the eight per cent. stock having taken place on the first of January last. But the aggregate of payments on account of principal and interest will not, for the two years 1808 and 1809, exceed the sum of sixteen millions of dollars appropriated by law.

The same statement shows that about 34,796,000 dollars of the principal of the debt have been reimbursed during the eight years and a half, commencing on the first of April, 1801, and ending on the 30th September, 1809, exclusively of more than six millions of dollars paid in conformity with the provisions of the convention with Great Britain and of the Louisiana convention.

The actual receipts into the treasury, during the year ending on the 30th of September, 1809, have amounted to		$9,315,753 16
Making, together with the balance in the treasury, on the 1st October, 1808, and amounting to		13,846,717 52
An aggregate of		$23,162,470 68

The disbursements, during the same year, have consisted of the following items, viz:

Civil department, including miscellaneous expenses, and those incident to the intercourse with foreign nations,		$1,439,633 23
Military and Naval establishments, including the Indian department, viz:		
Military, including arms and fortifications,	3,366,403 12	
Navy,	2,379,267 80	
Indian department,	292,303 84	
		6,037,974 76
Interest on the Public debt,		3,126,149 15
		10,603,757 14
Reimbursement of principal of the public debt,		6,729,777 53
Amounting, together, as will appear more in detail by the statement E, to		17,333,534 67
And leaving in the treasury, on the 30th September, 1809, a balance of		5,828,936 01
		$23,162,470 68

Whence it appears that the expenses of Government, exclusively of the payments on account of the principal of the debt, have exceeded the actual receipts into the treasury, by a sum of near thirteen hundred thousand dollars; and that that deficiency, as well as the reimbursement of the principal of the debt, have been paid out of the sums previously in the treasury, or, in other words, out of the surplus of the revenue of the preceding years.

The outstanding revenue bonds may, after deducting the expenses of collection, and allowing for bad debts, be estimated to have amounted, on the 30th of September, 1809, to	$7,500,000
The duties on the importations, during the last quarter, will not, probably, after making a similar deduction, fall short of	2,800,000
All those will fall due prior to the first day of January, 1811, and make, together with the balance in the treasury, on the 30th September, 1809, and amounting, as above stated, to	5,800,000
An aggregate of	$16,100,000
The expenses of the present quarter, though not yet precisely ascertained, will not, probably, including the payments on account of the public debt, exceed	3,600,000
Leaving, on the first day of January, 1810, a sum of	$12,500,000

About twelve and a half millions of dollars, in cash or bonds, payable during the year 1810, and applicable to the expenses of that year. This estimate, however, is founded on the supposition that the amount of debentures, payable in that year, will not exceed two millions of dollars, and that the receipts, during the year, arising from importations subsequent to the first of January next, and from the sales of land, will be sufficient to pay those debentures, and to leave at all times in the treasury, at least one million of dollars.

Estimating the expenses of a civil nature, both domestic and foreign, for the year 1810, at the same amount actually expended for those objects during the preceding year, or at about	$1,500,000
And adding thereto the annual appropriation of	8,000,000
For the public debt, (of which sum about three millions seven hundred and fifty thousand dollars will be applied to the final reimbursement of the exchanged six per cent. stock) it follows that, unless the aggregate of the expenses for the military and naval establishments, should be reduced to about	3,000,000
	$12,500,000

A loan will be necessary to make up the deficiency. That state of the treasury had been anticipated; and, for that reason, an increase of duties had been respectfully submitted in the last annual report. But, should that measure be now adopted, it would not, on account of the terms of credit allowed for the payment of duties, supersede the necessity of a loan for the service of the year 1810, commensurate with the extent of those establishments, and with the appropriations which may be made for their support by Congress. No precise sum is suggested, since this must vary according to the plans which may be adopted in relation to foreign nations, and will particularly depend on the decision of Congress on the question of war or peace. It is sufficient to state, that, if the actual expenditure of the year 1810, for all military and naval purposes, should be estimated at the same sum which was disbursed by the treasury, for those objects, during the year ending on the 30th September, 1809, and exceeding, as above stated, six millions of dollars, the deficiency, according to the preceding estimates, would amount to three millions; on which supposition, it would seem prudent, in order to provide against any deficiency in the receipts, beyond what has been estimated, to authorize a loan of four millions of dollars.

In the event of war, the necessity of rendering it efficient, and of calling for that purpose into action all the resources of the country, is too obvious to require any comment. On that subject nothing will, at this time, be added by this Department to the suggestions respectfully submitted in the two preceding annual reports. Loans, reimbursable by instalments, and at fixed periods, after the return of peace, must constitute the principal resource for defraying the extraordinary expenses of the war. For the support of public credit, the basis on which rests the practicability of obtaining loans on reasonable terms, it appears necessary that the revenue should, in the mean while, be equal to the interest on the public debt, including that on the new loans, and to all the current expenses of Government, calculated on a peace establishment, or, for the present, to about eight millions of dollars. An immediate and considerable increase of the existing duties will, it is believed, be requisite for that purpose, in order to cover the defalcation which a maritime war must necessarily produce in a revenue almost exclusively depending on commerce. That increase appears preferable, in the present situation of the United States, to any other source of taxation, and is not, in time of war, liable to the objection of its encouraging smuggling. It is only in the event of that revenue being still more affected by a war than is apprehended, that a resort to internal taxes, either direct or indirect, may become necessary.

If war should not be resorted to, it does not appear requisite, unless Congress should resolve on a permanent increase in the military and naval establishments, in time of peace, to lay, at present, any additional duties, beyond a mere continuance of the two and a half per cent. known under the name of "Mediterranean Fund." It has already been stated, that an increase of the impost would not supply the deficiency which may take place in the year 1810; and exclusively of the reimbursement of the loan which may be wanted for the service of that year, all

the national expenses, calculated on a peace establishment and on the average of the actual expenditures of the six years 1802 to 1807, will not exceed ten millions of dollars for the year 1811, and eight millions after that year: for, the only portion of the existing debt, which, according to law, it will be practicable, after the year 1810, to reimburse, will, exclusively of the annual reimbursement of the six per cent. and deferred stocks, consist only of the converted six per cent. stock, which amounts to less than two millions of dollars. The payments on account of the annual appropriation of eight millions of dollars, for the debt, cannot, for that reason, (except for the purpose of reimbursing the loan which may be wanted for the service of the year 1810) much exceed six millions of dollars in the year 1811, and four millions of dollars, annually, after that year. The expenses, for the year 1811, and the ensuing years, may, therefore, if calculated on a peace establishment, be estimated as followeth, viz:

Civil expenses, domestic and foreign,	$1,500,000
Military and naval establishments, (including the Indian department) calculated on the average of the actual expenditure for those objects during the six years, 1802—1807, as will appear by the statement F, about	2,500,000
Interest on the public debt, including the annual reimbursement on the six per cent. and deferred stocks,	4,100,000
Total of the annual expenses, after the year 1811,	8,100,000
Reimbursement of the converted six per cent. stock,	1,860,000
Total of expenses for the year 1811,	$9,960,000

Whatever may be the decision of Congress, in other respects, there is a subject which seems to require immediate attention. The provisions adopted for the purpose of carrying into effect the non-intercourse with England and France, particularly as modified by the act of last session, under an expectation that the orders of council of Great Britain had been revoked, are inefficient, and altogether inapplicable to existing circumstances. It will be sufficient to observe, that exportation by land is not forbidden; and that no bonds being required from vessels ostensibly employed in the coasting trade, nor any authority vested by law which will justify detention, those vessels daily sail for British ports, without any other remedy but the precarious mode of instituting prosecutions against the apparent owners. It is unnecessary, and it would be painful, to dwell on all the effects of those violations of the laws. But, without any allusion to the efficiency or political object of any system, and merely with a view to its execution, it is incumbent to state, that, from the experience of the two last years, a perfect conviction arises, that, either the system of restriction, partially abandoned, must be reinstated in all its parts, and with all the provisions necessary for its strict and complete execution, or, that all the restrictions, so far, at least, as they affect the commerce and navigation of the citizens of the United States, ought to be removed.

All which is respectfully submitted.

ALBERT GALLATIN, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *December 7th*, 1809.

A.

Statement exhibiting the amount of duties which accrued on merchandise, tonnage, passports, and clearances; of debentures issued on the exportation of foreign merchandise; of payments for bounties and allowances, and for expenses of collection, during the years 1807 *and* 1808.

Years.	Duties on Merchandise.	Duties on Tonnage.	Duties on Passports and clearances.	Debentures issued.	Bounties and allowances.	Gross Revenue.	Expenses on collection.	Nett Revenue.
1807	26,696,505 49	207,349 86	19,896 00	10,067,191 00	188,634 90	16,667,925 45	608,468 15	16,059,457 30
1808	11,161,557 83	119,697 61	684 00	249,396 00	160,152 55	*a* 10,875,390 89	543,227 14	10,332,163 75

(*a*) Gross revenue for the year 1808,	$10,875,390 89
Deduct interest and storage,	18,000 34
Gross revenue, per statement B,	$10,857,390 55

Statement of the amount of American and foreign Tonnage employed in foreign trade, for the year 1808, *as taken from the records of the Treasury.*

American tonnage in foreign trade,	*Tons*, 525,130
Foreign tonnage,	47,672
Total amount of tonnage employed in the foreign trade of the United States,	572,802
Proportion of foreign tonnage to the whole amount of tonnage employed in the foreign trade of the United States,	8.3 to 100

B.

Statement exhibiting the value and quantities, respectively, of merchandise, on which duties actually accrued during the year 1808, *(consisting of the difference between articles paying duty, imported, and those entitled to drawback, re-exported) and, also, of the nett revenue which accrued during that year, from duties on merchandise, tonnage, passports, and clearances.*

GOODS PAYING DUTIES AD VALOREM.

* $17,983,125, at 12½ per cent.	$2,247,880 03
2,622,478, at 15 do.	393,371 70
66,647, at 20 do.	13,329 40
$20,672,250	
(*a*) Additional duty on $19,711,370, at 2½ per cent.	492,784 25
	3,147,365 38

* 424 dollars of this sum is merchandise paying a duty of 10 per cent. ad valorem.

(*b*) Spirits,	4,625,198 gallons, at 28.8 cents average,			$1,333,473 71	
(*c*) Sugar,	84,853,633 pounds, at 2.6	do.		2,219,489 96	
(*d*) Wines,	1,315,233 gallons, at 30.4	do.		400,484 53	
(*e*) Teas,	4,800,142 pounds, at 20.3	do.		973,153 57	
Coffee,	30,895,495 pounds, at 5 cents,			1,544,774 75	
Molasses,	6,456,073 gallons, at 5 cents,			322,803 65	
(*g*) All other articles,				841,687 37	
				10,783,232 92	
(*f*) Salt, deducted, being excess of bounties and allowances in 1807, paid in 1808, beyond the duties collected,			154,396 20		
Deduct duties refunded, after deducting therefrom duties collected on merchandise, the particulars of which could not be ascertained, and difference of calculation,			13,557 90		
				167,954 10	
					10,615,278 82
Three and a half per cent. retained on drawbacks,					9,145 19
Extra duty of 10 per cent. on merchandise imported in foreign vessels,					111,084 93
		Nett amount of duties on merchandise,			10,735,508 94
Duties on tonnage,				93,018 33	
Light money,				26,679 28	
					119,697 61
Duties on passports and clearances,					684 00
					10,855,890 55
Sundry accounts not yet received, estimated at					1,500 00
		Gross revenue, as per statement A,			10,857,390 55
Deduct expenses of collection,					543,227 14
		Nett revenue,			$10,314,163 41

Explanatory Statements and Notes.

(*a.*) Additional duty of 2½ per cent.							$492,784 27
Three and a half per cent. retained on drawbacks,							475 79
Extra duty of ten per cent. on merchandise imported in foreign vessels,							2,704 48
							$495,964 54
(*b.*) Spirits—Grain,	1st proof,	173,080 gallons, at	28 cents,				$48,462 40
	2d do.	245 do.	29 do.				71 05
	3d do.	80 do.	31 do.				24 80
	4th do.	30,110 do.	34 do.				10,237 40
Other materials,	1st & 2d do.	831,720 do.	25 do.				207,930 00
	3d do.	2,061,255 do.	28 do.				577,151 40
	4th do.	1,521,873 do.	32 do.				486,999 36
	5th do.	6,835 do.	38 do.				2,597 30
	Gallons,	4,625,198					$1,333,473 71
(*c.*) Sugar—Brown, &c.		65,223,807 pounds, at	2½ cents,				$1,630,595 18
White, &c.		19,629,826 do.	3 do.				588,894 78
	Pounds,	84,853,633					$2,219,489 96
(*d.*) Wines—Madeira,	1st quality,	65,902 gallons, at	58 cents,				$38,223 16
	2d do.	29,091 do.	50 do.				14,545 50
Sherry and St. Lucar,		265,800 do.	40 do.				106,320 00
Oporto and Lisbon,		80,147 do.	30 do.				24,044 10
Burgundy and Champaign,		744 do.	45 do.				334 80
Teneriffe, Fayal, Malaga, &c.		268,830 do.	28 do.				75,272 40
Other, in bottles,		22,160 do.	35 do.				7,756 00
Do. in casks,		582,559 do.	23 do.				133,988 57
	Gallons,	1,315,233					$400,484 53
(*e.*) Teas—Bohea,		642,209 pounds, at	12 cents,				$77,065 08
Souchong,		1,597,479 do.	18 do.				287,546 22
Hyson,		803,286 do.	32 do.				257,051 52
Other green,		1,757,168 do.	20 do.				351,433 60
Extra duties on teas imported from other places than India,							57 15
	Pounds,	4,800,142					$973,153 57
(*f.*) Salt—Exported,		585 bushels, at	20 cents,				$117 00
Amount of bounties and allowances, $160,152 55, reduced into bushels, at 5 bushels the dollar,		800,763					160,152 60
Total exported, &c.		801,348					160,269 60
Imported, bushels of 56 pounds,		48,945 do.	12 do.				5,873 40
	Bushels,	752,403					$154,396 20

Explanatory Statements and Notes—Continued.

(*g.*) All other articles.	QUANTITIES. Excess of importation over exportation.	QUANTITIES. Excess of exportation over importation.	Rate of duty. Cents.	Excess of duties over drawback.	Excess of drawback over duties.	Total.
Beer, . . . gallons,	16,871	-	8	$1,349 68		
Cocoa, . . . pounds,	1,044,864	-	2	20,897 28		
Chocolate, . . . do.	1,033	-	3	30 99		
Sugar, candy, . . . do.	2,863	-	11½	329 24		
loaf, . . . do.	159	-	9	14 31		
other, refined, and lump, do.	37,735	-	6⅙	2,452 78		
Almonds, . . . do.	186,474	-	2	3,729 48		
Prunes and plums, . . do.	29,255	-	2	585 10		
Currants, . . . do.	28,711	-	2	574 22		
Figs, . . . do.	79,747	-	2	1,594 94		
Raisins, in jars, boxes, and Muscadel, do.	586,495	-	2	11,729 90		
all other, . . do.	930,421	-	1½	13,956 32		
Candles, tallow, . . do.	41,445	-	2	828 90		
wax, or spermaceti, . do.	3,223	-	6	193 38		
Cheese, . . . do.	61,374	-	7	4,296 18		
Soap, . . . do.	315,080	-	2	6,301 60		
Tallow, . . . do.	288,614	-	1½	4,329 21		
Mace, . . . do.	1,114	-	125	1,392 50		
Nutmegs, . . . do.	9,560	-	50	4,780 00		
Cinnamon, . . . do.	-	566	20	-	113 20	
Cloves, . . . do.	29,686	-	20	5,937 20		
Pepper, . . . do.	4,034,822	-	6	242,089 32		
Pimento, . . . do.	288,013	-	4	11,520 52		
Chinese cassia, . . do.	239,195	-	4	9,567 80		
Tobacco, manufactured, other than snuff and cigars, . . . do.	2,085	-	6	125 10		
Snuff, . . . do.	11,810	-	10	1,181 00		
Indigo, . . . do.	930,273	-	25	232,568 25		
Cotton, . . . do.	3,361,109	-	3	100,833 27		
Powder, hair, . . . do.	2,692	-	4	107 68		
gun, . . . do.	116,167	-	4	4,646 68		
Starch, . . . do.	21	-	3	63		
Glue, . . . do.	13,900	-	4	556 00		
Pewter plates and dishes, . do.	8,068	-	4	322 72		
Iron, anchors and sheet, . do.	323,757	-	1½	4,856 35		
slit and hoop, . . do.	390,959	-	1	3,909 59		
Nails, . . . do.	156,253	-	2	3,125 06		
Spikes, . . . do.	812	-	1	8 12		
Quicksilver, . . . do.	10,314	-	6	618 84		
Ochre, yellow, in oil, . . do.	1,626	-	1½	24 39		
dry, yellow, . . do.	68,781	-	1	687 81		
Spanish brown, . . do.	294,454	-	1	2,944 54		
White and red lead, . . do.	1,782,873	-	2	35,657 46		
Lead and manufactures of lead, do.	1,980,834	-	1	19,808 34		
Seines, . . . do.	179	-	4	7 16		
Cordage, tarred, . . do.	-	8,847	2	-	176 94	
untarred, . . do.	14,919	-	2½	372 97		
Steel, . . . cwt.	7,079	-	100	7,079 00		
Hemp, . . . do.	5,932	-	100	5,932 00		
Twine, . . . do.	1,125	-	400	4,500 00		
Glauber salts, . . . do.	6	-	200	12 00		
Coal, . . . bushels,	140,928	-	5	7,046 40		
Fish, dried or smoked, . quintals,	20,271	-	50	10,135 50		
pickled, salmon, . barrels,	97	-	100	97 00		
mackerel, . do.	1,116	-	60	669 60		
all other, . do.	923	-	40	369 20		
Glass, black quart bottles, . gross,	2,613	-	60	1,567 80		
window, not above 8 inch. by 10, 100 sq. ft.	3,476	-	160	5,561 60		
do. do. 10 do. 12, do.	509	-	175	890 75		
do. all above 10 do. 12, do.	294	-	225	661 50		
Cigars, . . . M.	15,877	-	200	31,754 00		
Lime, . . . casks,	1	-	50	50		
Boots, . . . pairs,	727	-	75	545 25		
Shoes, silk, . . . do.	5,688	-	25	1,422 00		
kid, morocco, &c. for men & women, do.	10,840	-	15	1,626 00		
for children, do.	2,201	-	10	220 10		
Cards, playing, . . packs,	4,178	-	25	1,044 50		
				841,977 51	290 14	841,687 37

TREASURY DEPARTMENT, *Register's Office, December 1st*, 1809.

JOSEPH NOURSE, *Registsr*,

Aa.

Statement exhibiting the value or quantities of merchandise imported into the United States, and re-exported therefrom; showing, also, the value or quantities actually paying duty, together with the amount of duty arising thereon.

SPECIES OF MERCHANDISE.	Importations.		Re-exportations.		Dutiable.			
	In 1807.	In 1808.	In 1807.	In 1808.	In 1807.	In 1808.	In 1807.	In 1808.
	Value or quantities.						Amount of duty.	
12½ per cent. ad valorem,	$45,329,625	$18,480,306	$9,067,751	$497,181	$36,261,874	$17,983,125	$4,532,734 25	$2,247,880 03
15 do. do.	10,870,085	2,667,879	1,385,403	45,401	9,484,682	2,622,478	1,422,702 30	393,371 70
20 do. do.	589,472	67,835	63,360	1,188	526,112	66,647	105,222 40	13,329 40
		21,216,020				20,672,250		
Deduct, not subject to additional duty,		960,880				960,880		
	56,789,182	20,255,140	10,516,514	543,770	46,272,668	19,711,370	1,156,816 70	492,784 25
2½ per cent. additional duty on—							7,217,475 65	3,147,365 38
Spirits, galls.	10,581,538	4,676,546	1,550,520	51,348	9,031,018	4,625,198	2,656,046 74	1,333,473 71
Sugar, lbs.	214,172,966	86,597,447	148,371,150	1,743,814	65,801,816	84,853,633	1,694,432 20	2,219,489 96
Wines, galls.	6,249,426	1,536,456	3,556,689	221,223	2,692,737	1,315,233	829,292 81	400,484 53
Teas, lbs.	8,108,774	4,812,638	1,935,623	12,496	6,173,151	4,800,142	1,197,966 86	973,153 57
Coffee, do.	55,593,476	31,448,055	44,577,057	552,560	11,016,419	30,895,495	550,820 95	1,544,774 75
Molasses, galls.	8,281,142	6,456,073	25,389	-	8,255,753	6,456,073	412,787 65	322,803 65
Salt, bush.	4,597,033	48,945	1,054,361	801,348	*3,542,672	-	*515,920 24	
All other articles, (*a.*)	-	-	-	-	-	-	807,638 13	841,687 37
								10,783,232 92
*Salt deducted, being excess of bounties and allowances arising in 1807, paid in 1808, beyond the duties collected,	-	-	-	-	-	752,403		154,396 20
							$15,882,381 23	$10,628,836 72

(*a.*) All other articles—

	In 1807.	In 1808.
Duties on importation,	$1,724,129 50	$869,660 94
Deduct duties on re-exportation,	916,491 37	27,973 57
As above,	$807,638 13	$841,687 37

NOTE.—The quantities stated as re-exportations of salt, arise as follows, viz:

	In 1807.	In 1808.
Actually exported,	111,186	585
Arising from allowances to fisheries, and bounty on fish and provision, exported,	943,175	800,763
As above, Bushels,	1,054,361	801,348

C.

Statement of the Land sold in the districts of Marietta, Zanesville, Steubenville, Canton, Chillicothe, Cincinnati, Jeffersonville, and Vincennes, from 1st October, 1808, to 30th September, 1809; showing, also, the amount of receipts from individuals, and payments made by Receivers, during the same time; with the balance due, both on the 1st October, 1808, and the 1st October, 1809.

OFFICES.	Lands sold.		In hands of Receivers, 1st October, 1808.	Due by individuals, 1st October, 1808.	Receipts by Receivers, from individuals.		Payments by Receivers.			Balance due 1st Oct., 1809.		Total balance due 1st October, 1809.
	Acres.	Purchsae money.			On account of purchase money.	On account of forfeitures.	Into Treasury.	The part which was for expenses.	Repayments.	From individuals.	By Receivers.	
Marietta, - -	2,849.31	$9,145 77	$12½	$15,944 31½	$6,533 34	- -	$6,515 64½	$685 88½	$17 82	$18,556 74½	- -	$18,556 74½
Zanesville. - -	16,413.29¼	33,150 24	1,876 01	184,901 82½	50,072 68	$41 55	39,872 58	1,859 92	- -	167,979 38½	$12,117 66	180,097 04½
Steubenville, -	15,363 05	46,837 16	33,149 51	375,859 85¾	115,095 27¾	2,596 59	124,682 50¾	4,231 64¾	58 53	307,601 74	26,100 34	333,702 08
Canton, - -	16,391.06	33,377 32	10,582 65	34,498 51½	9,914 76¾	112 49	13,978 07¼	1,283 70¼	- -	57,961 06¾	6,631 83¼	64,592 90¼
Chillicothe, - -	12,923.55¼	44,239 92	53,495 41½	288,376 28½	99,156 73½	1,810 76½	86,606 14½	3,780 31½	387 59	233,459 47	67,469 18	300,928 65
Cincinnati, - -	39,727.79	109,550 25	110,582 19	996,945 60¾	168,438 48¾	1,427 20½	173,304 91½	5,440 92½	966 12	938,057 37	106,176 84¾	1,044,234 21¾
Jeffersonville, -	23,039.56	46,079 12	17,407 59¾	48,635 36	17,838 18½	48 00	28,231 00¼	1,402 33¾	- -	76,876 29½	7,062 78	83,939 07½
Vincennes, - -	16,701.63	33,403 26	8,146 22½	96,511 25¼	17,702 72	131 78	21,382 88	1,492 61	- -	112,211 79¼	4,597 84½	116,809 63¾
	143,409.24½	355,783 04	235,239 72¼	2,041,673 01¾	484,752 19¼	$6,168 38	(a) 494,573 74¾	20,177 33¾	1,430 06	1,912,703 86½	230,156 48¾	2,142,860 35¼

Total sales of lands from the opening of the land offices to 1st October, 1808: - - -	*Acres,*	2,865,573.47	*Dollars,* 5,981,310 37
Amount sold since, as above, - - - - - - -		143,409.24½	355,783 04
		3,008,982.71½	6,337,093 41

(*a*.) Paid into treasury, by warrants on Receivers—		
1. For moneys paid by themselves, - - - - - - - -	$405,542 64	
2. For moneys paid by individuals, - - - - - - - -	34,018 56	
		$439,561 20
Payments by Receivers, to be covered by warrants, - - - - - - -	-	55,012 54¾
		$494,573 74¾

STATEMENT C—Continued.

Estimate showing when the instalments which compose the balance due from individuals will become payable.

OFFICES.	Remaining due in 1809.	Becoming due in 1810.	Becoming due in 1811.	Becoming due in 1812.	Becoming due in 1813.	TOTAL BALANCE.
Marietta, - -	$5,566 83½	$5,743 01	$3,774 87	$2,912 23	$559 80	$18,556 74½
Zanesville, - -	66,019 80½	50,136 41	32,299 03	14,447 96	5,076 18	167,979 38½
Steubenville, - -	165,557 39	69,606 15	37,822 00	25,687 50	8,918 70	307,601 74
Canton, - -	-	13,245 15¾	20,070 16	20,070 16	4,575 59	57,961 06¾
Chillicothe, - -	118,501 54	62,280 05	33,593 25	15,709 18	3,375 45	233,459 47
Cincinnati, - -	484,784 36	233,314 12	155,602 58	51,607 92	12,748 39	938,057 37
Jeffersonville, -	-	12,034 47½	28,510 75	28,510 75	7,820 32	76,876 29½
Vincennes, - -	10,235 11¼	37,306 36	42,879 50	16,217 68	5,573 14	112,211 79¼
	850,675 04¼	483,665 73¼	354,552 14	175,163 38	48,647 57	1,912,703 86½

TREASURY DEPARTMENT, 2*d December*, 1809.

Cc.

Statement of the lands sold in the Mississippi territory, from the time of the last report thereon to the period of the latest returns received at the Treasury; showing, also, the amount of receipts from individuals, and payments made by Receivers, during the same time, with the balance due.

OFFICES.	Lands sold.		In hands of Receivers, per last statement.	Due by individuals, per last statement.	Receipts by Receivers, from individuals.		Payments by Receivers.			Balance due.		Total balance due.	Date of the latest returns.
	Acres.	Purchase money.			On account of purchase money.	On account of forfeitures.	Into Treasury.	The part which was for expenses.	Repayments.	By Receivers.	From individuals.		
Madison county, - - -	23,959.75	$67,520 01	-	-	$27,330 37½	-	$2,287 43½	$2,287 43½	-	$25,042 94	$40,189 64	$65,232 58	1809, Sept. 30
West of Pearl river, - -	60,062.96	120,125 92	$2,854 44½	$126,455 85	30,391 85	$112 99	7,485 42½	1,838 56½	$100 00	25,773 86	216,189 92	241,963 78	do do
East of Pearl river, - - -	3,613.03	7,226 06	2,166 18	12,297 00	2,419 76	-	2,042 46	1,122 46	78 80	2,464 68	17,103 29	19,567 97	do June 30
Dolls.	87,635.74	194,871 99	5,020 62½	138,752 85	60,141 98½	112 99	*11,815 32	5,248 47	178 80	53,281 48	273,482 85	326,764 33	

Total sales of land from the opening of the Land Offices to the period of the last report, - - - - - - - - - - Acres, 92,724.40½ Dolls. 185,448 81
Amount sold since, as above, - - - - - - 87,635.74 194,871 99
180,360.14½ 380,320 80

* Paid into treasury by warrants on Receivers, - - - - - - - - - - - - - - - - $22,834 03
Moneys paid by the Receivers in the year ending 30th September, 1809, included in the above amount of warrants, but not yet stated in the accounts of Receivers, - - - - 11,018 71
$11,815 32

Cc—Continued.

Estimate showing when the instalments, which compose the balance due from individuals, will become payable.

OFFICES.	Remaining due in 1809.	Becoming due in 1810.	Becoming due in 1811.	Becoming due in 1812.	Becoming due in 1813.	Total balance.
Madison county, -	-	-	$6,429 64	$16,880 00	$16,880 00	$40,189 64
West of Pearl river,	$34,659 13	$42,263 20	72,294 68	36,941 43	30,031 48	216,189 92
East of Pearl river,	1,507 75	3,865 01	5,964 01	3,901 51	1,865 01	17,103 29
Dolls.	36,166 88	46,128 21	84,688 33	57,722 94	48,776 49	273,482 85

TREASURY DEPARTMENT, *December 2d*, 1809.

D.

An estimate of the principal redeemed of the Debt of the United States, from the 1st of October, 1808, *to the 30th of September*, 1809, *showing the redemption of the principal of the said debt, from the 1st of April*, 1801, *to the 30th September*, 1809.

			Redemption from 1st Oct. 1808, to 30th Sept. 1809.	Redemption from 1st April, 1801, to 30th September, 1808, per the Secretary's report of 10th Dec. 1808.	Total principal redeemed, from 1st April, 1801, to 30th Sept. 1809.
I. *On account of the Domestic Debt.*					
The amount of warrants issued on the Treasurer of the U. States, on account of the interest of the domestic debt, of the reimbursement of the old six per cent. and deferred stocks, and of the eight per cent. and exchanged stocks, exclusive of $68,474 33 repaid into the treasury, was		$9,252,485 82			
Deduct interest which accrued during the same period, calculated quarter yearly, - - -	$2,322,031 05				
Deduct eight per cent. reimbursed, - - -	5,302,900 00				
Exchanged stock, do. -	1,151,469 11				
		8,776,400 16			
Reimbursement of old six per cent. and deferred stocks, -			(*a*) $476,085 66	$10,162,141 84	$10,638,227 50
Reimbursement and purchase of eight per cent. stock, -			5,302,900 00	1,056,700 00	6,359,600 00
Do. do. of exchanged stock, - -			1,151,469 11	300,007 62	1,451,476 73
Do. of navy 6 per cent. stock, - - -			- -	711,700 00	711,700 00
Do. of the 5½ per cent. stock, - - -			- -	1,847,500 00	1,847,500 00
Do. of the 4½ per cent. stock, - - -			- -	176,000 00	176,000 00
Payments made in certificates of the debt of the United States, on account of lands, - - - -			- -	268,240 70	268,240 70
Do. to foreign officers, and for certain parts of the domestic debt, - - - - - -			13,323 87	76,527 06	89,850 93
Do. on account of domestic loans, - - - -			- -	3,440,000 00	3,440,000 00
			6,943,778 64		
II. *On account of the Foreign Debt.*					
Funds having been previously provided in Europe, the warrants issued on the Treasurer of the United States, for that object, from the 1st of October, 1808, to the 30th September, 1809, were less than the amount of interest arising; the difference, therefore, forms a deduction.					
The interest accruing, from 1st October, 1808, to the 30th September, 1809, was,					
On the Dutch debt, including commissions and charges,		$12,160 00			
Louisiana stock, including commissions,		674,651 47			
Exchanged stock, (payable in Europe)		9,569 46			
Converted stock, do.		21,876 64			
		718,257 57			
Add loss on exchange		15,063 24			
		733,320 81			
The amount of warrants, exclusive of $144 36 repaid into the treasury, and $2,178 60 commission to agents purchasing bills of exchange, was		519,319 70			
			214,001 11	10,027,496 49	9,813,495 38
			$6,729,777 53	28,066,313 71	$34,796,091 24

NOTE TO STATEMENT D.

(*a.*) Estimated amount of reimbursement of old 6 per cent. and deferred stocks, - - $1,310,997 06

Paid as above, - -	$476,085 66	
From funds remaining in the hands of the treasurer, as agent of the sinking fund, 30th September, 1808, - - - - - - - - - - -	834,911 40	
		$1,310,997 06

TREASURY DEPARTMENT, *Register's Office, December* 1, 1809.

JOSEPH NOURSE, *Register.*

Dd.

[This statement is intended as a substitute for the one marked D, accompanying the last annual report, in which there was an error.]

An estimate of the Principal redeemed of the debt of the United States, from the 1*st of October*, 1807, *to the* 30*th of September*, 1808; *showing the redemption of the principal of the said debt, from the* 1*st of April*, 1801, *to the* 30*th September*, 1808.

			Redemption from 1st October, 1807, to 30th September, 1808.	Redemption from 1st April, 1801, to 30th Sept. 1807, per the Secretary's report of the 5th Nov. 1807.	Total principal redeemed, from 1st April, 1801, to 30th September, 1808.
I. *On account of the Domestic Debt.*					
The amount of warrants issued on the Treasurer of the United States, on account of the interest of the domestic debt, of the reimbursement of the old 6 per cent. and deferred stocks, and of the purchase of 8 per cent. and exchanged stocks, from the 1st of October, 1807, to the 30th September, 1808, exclusive of $320 78 repaid into the Treasury, was - - -		$4,895,437 18			
Deduct interest which accrued during the same period, calculated quarter yearly,	$2,747,252 49				
Deduct 8 per cent. stock purchased, - - -	310,700 00				
Do. exchanged stock do.	40,002 62				
Do. and loss on the purchase of stock, - - - -	5,229 03				
		3,103,184 14			
Reimbursement of old 6 per cent. and deferred stocks, -			1,792,253 04	8,369,888 80	10,162,141 84
Purchase of 8 per cent stock, - - - -			310,700 00	746,000 00	1,056,700 00
Do. of exchanged stock, - - - -			40,002 62	260,005 00	300,007 62
Reimbursement of the Navy 6 per cent. stock, - -			- -	711,700 00	711,700 00
Do. of the 5½ per cent. stock, - - -			- -	1,847,500 00	1,847,500 00
Do. of the 4½ per cent. stock, - - -			- -	176,000 00	176,000 00
Payments made in certificates of the debt of the United States, on account of lands, - - - -			1,011 34	267,229 36	268,240 70
Do. to foreign officers, and for certain parts of the domestic debt, - - - - - -			19 20	76,477 86	76,527 06
Do. on account of domestic loans, - - -			- -	3,440,000 00	3,440,000 00
II. *On account of the Foreign Debt.*					
The amount of wrrrants issued on the Treasurer, exclusive of $2,366 70 repaid into the treasury, and $265 80 commissions to agents purchasing bills of exchange, was		$790,145 23			
Add this sum, being a balance unapplied, of a remittance to the bankers in Amsterdam, for the purchase of books for Congress, and which is, by warrant, transferred to the account of foreign debt, - - - - - -		488 60			
		790,633 83			
Deduct interest accruing thereon, viz:					
On the Dutch debt, including commissions and charges, - -	24,280 00				
Louisiana 6 per cent. stock, including commissions, -	676,121 28				
Exchanged 6 per cent. (payable in Europe,) - -	7,592 07				
Converted 6 per cent. do.	15,757 84				
	723,751 19				
Add loss on exchange,	26,680 84				
		750,432 03			
			40,201 80	9,987,294 69	10,027,496 49
			$2,184,218 00	$25,882,095 71	$28,066,313 71

TREASURY DEPARTMENT, *Register's Office, December* 1*st*, 1809.

JOSEPH NOURSE, *Register.*

E.

A Statement of Receipts and Payments at the Treasury of the United States, from the 1st of October, 1808, to the 30th September, 1809.

Cash in the treasury subject to warrant, October 1, 1809,			$13,846,717 52
Received for the proceeds of the customs,		$8,662,725 34	
Internal revenues,	$4,262 62		
Direct tax,	8,458 95		
		12,721 57	
Sales of public lands,		462,395 23	
Cents and half cents coined at the mint,		7,376 53	
Fees on patents,		6,090 00	
Stamp duties and penalties,		20 35	
Fines, penalties, and forfeitures,		120 00	
Seamens' wages paid to consuls in foreign countries,		448 66	
Support of marine hospital, (from Navy Department)		35,513 96	
Debts prior to the present constitution,		152 80	
Repayments,		125,188 72	
			9,315,753 16
			$23,162,470 68

Payments on the following accounts:			
Civil expenses, both foreign and domestic, viz:			
Civil list proper,	–	$756,307 91	
Light house establishment,	–	92,070 20	
Marine hospital,	–	70,881 62	
Invalid pensions,	–	91,794 13	
Public buildings in Washington, and furniture,	–	71,100 00	
Surveys of public lands,	$25,553 32		
Ascertaining land titles in Louisiana,	16,127 71		
		41,681 03	
Mint establishment,	–	25,634 00	
Grants of Congress and miscellaneous claims,	–	25,065 80	
Intercourse with foreign nations,	194,868 44		
American claims assumed by the Louisiana convention,	70,230 10		
		265,098 54	
			1,439,633 33
Military expenses, &c.			
Pay, subsistence, clothing, &c. of the army,	1,841,761 07		
Fortification of ports and harbors,	755,000 00		
Ordnance, arms, armories, arsenals, saltpetre,	769,642 05		
		3,366,403 12	
Indian department,	–	292,303 84	
			3,658,706 96
Navy repairs and contingencies,	–	595,000 00	
Ordnance and arms,	–	105,000 00	
Navy Yards,	–	65,000 00	
Marine corps,	–	185,954 70	
Pay, provisions, and other expenses,	–	1,428,313 10	
			2,379,267 80
Public debt.			
Interest and charges,	–	3,126,149 15	
Principal discharged,	–	6,729,777 53	
			9,855,926 68
Balance in the treasury subject to warrant, September 30, 1809,	–	–	5,828,936 01
		Dollars,	23,162,470 68

F.

Statement of the Expenditures on account of the Military (including the Indian) and of the Naval Departments, from 1802 to 1807, inclusive.

	1802.	1803.	1804.	1805.	1806.	1807.	Total.
Military (including Indian department,)	1,281,117 01	883,841 28	991,960 25	909,281 28	1,458,555 38	1,494,110 91	$7,018,866 11
Naval department,	921,561 87	1,215,230 53	1,189,832 75	1,597,500 00	1,649,641 44	1,722,064 47	8,295,831 06
Dollars,	2,202,678 88	2,099,071 81	2,181,793 00	2,506 781 28	3,108,196 82	3,216,175 38	15,314,697 17

11th CONGRESS.] No. 306. [2d SESSION.

ASSAYS OF FOREIGN COINS.

COMMUNICATED TO THE SENATE, DECEMBER 12, 1809.

The Secretary of the Treasury, in obedience to the directions of the act, entitled "An act regulating the currency of foreign coins in the United States," respectfully reports:

That assays of the foreign gold and silver coins, made current by the act aforesaid, have been made, in the course of the present year, at the mint of the United States; the result whereof is shown in the annexed letter of the Director of the Mint, dated June 29th, 1809, which is prayed to be received as part of this report.

All which is respectfully submitted.

ALBERT GALLATIN, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *December 8th*, 1809.

MINT OF THE UNITED STATES, *June 29th*, 1809.

SIR:

I have the honor to acknowledge the receipt of your letter of 31st ultimo, and have, according to your desire, caused assays to be made of the several species of foreign coin, made current in the United States by act of Congress; having particular respect to coins of the latest date and importation, so far as these could be procured and discriminated.

The result of these assays, according to the assayer's report, is as follows:

I. *Gold coins of Great Britain.*

				C.	grs.
No. 1,	made from 10 pieces of promiscuous dates prior to	1806,		22	0
2,	" " 5 do. dated	1806,		22	0
3,	" " 4 do. dated	1808,		22	0

II. *Gold coins of France.*

No. 1,	made from 10 pieces of promiscuous dates prior to	1806,		21	$2\frac{1}{2}$
2,	" " 2 do. dated	1806,		21	$2\frac{1}{2}$
3,	" " 2 do. dated	1807,		21	$2\frac{1}{2}$
4,	" " 5 do. dated	1808,		21	$2\frac{1}{2}$

III. *Gold coins of Spain.*

No. 1,	made from 10 pieces of promiscuous dates prior to	1806,		20	$3\frac{3}{4}$
2,	" " 5 do. dated	1806,		20	$2\frac{3}{4}$
3,	" " 5 do. dated	1807,		20	$3\frac{3}{4}$
4,	" " 5 do. dated	1808,		20	$3\frac{3}{4}$

IV. *Gold coins of Portugal.*

No. 1,	made from 10 half joes of promiscuos dates prior to	1806,		22	0
2,	" " 5 do. dated	1806,		22	0
3,	" " 2 moidores, old dates,			21	$3\frac{1}{2}$
4,	" " 2 do. dated	1805,		21	$3\frac{3}{4}$

V. *Silver coins of France.*

			Oz.	dwt.	grs.
Made from 10 crowns of dates prior to	1806,		10	18	0

VI. *Silver coins of Spain.*

No. 1,	made from 10 dollars of promiscuous dates prior to	1806,	10	15	6
2,	" " 5 do. dated	1806,	10	15	0
3,	" " 5 do. dated	1807,	10	15	12
4,	" " 5 do. dated	1808,	10	15	12
5,	" " 5 do. (Ferd. VII.) dated	1809,	10	15	6
6,	" " 9 parts of dollars of several denominations and dates,		10	15	12

From the foregoing report it appears—

1. That the gold coins of Great Britain, and the half joes of Portugal, being of the same quality with those of the United States, viz: 22 carats fine, or $\frac{1}{12}$ part alloy, are, by act of Congress, rated at their true intrinsic value of 27 grs. to 100 cents.

2. That the moidores appear to be of somewhat inferior quality, and, according to the average of the foregoing assays, would require about $\frac{1}{16}$ of a grain more to the 100 cents than the legal weight.

3. That the gold coins of France, averaging 21 c. $2\frac{3}{8}$ grs., would require about $\frac{11}{100}$ of a grain to the 100 cents more than the legal weight of $27\frac{2}{5}$ grs.

4. That the gold coins of Spain, averaging 20 c. $3\frac{9}{32}$ grs., would require about $1\frac{13}{100}$ grs. to the 100 cents more than the legal weight of $27\frac{2}{5}$ grs.

It may, however, be observed, that the Spanish gold coins of 1806, both by the assay of the present year, and by that made in 1807, appear to be considerably inferior in quality to those either of former or subsequent dates, and, therefore, taking the average from the other dates, $28\frac{47}{100}$ grs. would be equal in value to 100 cents; that is, $1\frac{7}{100}$ more than the law requires.

5. That the silver French crown, quality 10 oz. 18 dwt., and weighing 18 dwt. 17 grs., compared with the standard and weight of the silver coins of the United States, would be equal in value to $109\frac{86}{100}$ cents, nearly, or $\frac{14}{100}$ of a cent less than the value established by law.

6. That the Spanish silver dollar, the average quality of which is 10 oz. 15 dwt. 8 grs. if of the full weight of 17 dwt. 7 grs. would be equal in value to $100\frac{3}{10}$ cents nearly, or $\frac{3}{10}$ of a cent more than the value established by law.

It may, however, sir, be remarked, that very little foreign coin, except Spanish dollars and parts, is now circulating in the United States; and, therefore, any further regulations of our Government on that subject, would, I presume, be now unnecessary.

I have the honor to be, with sentiments of the greatest respect and esteem, your obedient fathful servant,

R. PATTERSON.

Honorable ALBERT GALLATIN, *Secretary of the Treasury.*

11th Congress.] No. 307. [2d Session.

DUTIES AND DRAWBACKS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, DECEMBER 13, 1809.

Sir: Treasury Department, *December* 12, 1809.

In obedience to the permanent order of the House of Representatives, passed on the third of March, 1797, I have the honor to transmit a statement exhibiting the amount of duties and drawbacks on goods, wares, and merchandise, imported into the United States, and exported therefrom, during the years 1806, 1807, and 1808.

I have the honor to be, very respectfully, sir, your obedient servant,

ALBERT GALLATIN.

The Hon. the Speaker *of the House of Representatives.*

A Statement exhibiting the amount of Drawback payable on sundry articles exported from the United States, in the years 1806, 1807, *and* 1808, *compared with the amount of Duties collected on the same, respectively.*

Species of Merchandise.	In the year 1806.		In the year 1807.		In the year 1808.	
	Duties received.	Drawback payable.	Duties received.	Drawback payable.	Duties received.	Drawback payable.
	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.
On Merchandise—						
Paying a duty of 12½ per cent. *ad val.*	–	168				
Do 15 do –	6,493,372	1,160,844	6,709,598	1,256,450	2,620,742	71,387
Do 15¼ do –	17,858	3,254	37	1,969	3,579	
Do 16½ do –	189,333	96,335	98,790	54,138	138,789	580
Do 17½ do –	1,636,240	201,526	1,861,965	223,270	411,172	6,442
Do 19¼ do –	58,721	15,194	44,330	10,690	58,782	1,225
Do 22½ do –	129,797	10,038	127,468	12,892	13,610	258
Do 24¾ do –	11,480	1,482	5,679	865	1,650	
Wines, Madeira, – – –	226,271	44,382	178,466	34,530	61,275	7,029
Burgundy and Champaigne, –	3,701	794	5,873	904	453	114
Sherry and St. Lucar, –	135,588	9,946	143,447	17,568	106,492	150
Claret, – – –	51,345	38,062	70,651	37,359	9,022	1,168
Lisbon, Oporto, &c. – –	145,993	3,212	173,918	6,921	24,478	153
Teneriffe, Fayal, &c. –	93,089	70,210	154,331	36,020	79,560	3,848
All other, – – –	644,712	574,390	980,818	705,390	179,747	41,896
Spirits, distilled from grain, – –	387,429	28,632	344,181	50,936	61,024	2,078
Do from other materials, –	3,056,364	312,942	2,792,001	401,357	1,306,455	13,313
Do from domestic produce, –	–	–	13			
Molasses, – – – –	430,305	1,422	415,358	1,225	325,899	
Beer, Ale, and Porter, – –	17,615	2,938	17,747	2,517	1,356	
Tea, Bohea, – – –	49,261	757	190,613	1,499	77,065	
Souchong, – – –	508,687	222,424	396,820	135,689	288,622	1,017
Hyson, &c. – – –	293,907	84,412	429,109	119,834	257,978	889
Other Green, – – –	549,999	109,208	610,099	145,651	352,222	726
Coffee, – – – –	3,265,335	2,259,761	2,865,818	2,150,843	1,606,385	26,661
Cocoa, – – – –	158,521	122,653	185,191	137,033	21,196	
Chocolate, – – – –	98	32	109	21	32	
Sugar, Brown, – – –	4,204,548	2,304,061	4,221,561	2,691,284	1,686,962	35,647
White Clayed, – –	1,022,579	923,717	1,406,390	1,065,804	602,105	7,707
Loaf and Candy, – –	598	124	3,506	4	347	
Other refined, – –	63	–	12,108	–	2,456	
Almonds, – – – –	7,902	2,120	15,271	3,907	4,602	809
Currants, – – – –	7,591	133	8,394	1,897	691	113
Prunes and Plums, – – –	2,277	904	1,948	472	600	13
Figs, – – – –	8,476	274	2,631	791	1,600	
Raisins, in jars and boxes, – –	17,139	1,375	10,227	2,771	11,986	82
Do all other, – – –	37,021	763	23,983	4,197	14,184	145
Candles, Tallow, – – –	8,349	4,577	9,391	6,136	1,025	181
Wax, – – –	400	20	415	84	197	
Cheese, – – – –	55,031	35,293	55,544	43,435	5,065	720
Soap, – – – –	52,765	34,630	34,164	30,288	7,001	630
Tallow, – – – –	33,836	5,938	24,513	1,816	4,344	
Spices, Mace, – – –	16,486	19,056	5,889	4,141	1,393	
Nutmegs, – – –	9,281	8,695	2,873	4,073	4,849	
Cinnamon, – – –	1,766	3,468	1,797	1,492	1	110
Cloves, – –	6,169	10,558	9,411	10,916	5,942	
Pepper, – –	298,692	173,170	249,520	209,806	266,279	21,144
Pimento, – –	23,317	3,486	45,271	28,473	11,768	
Chinese Cassia, –	11,727	4,197	7,261	4,589	9,568	
Tobacco, – – – –	831	416	330	365	125	
Snuff, – – –	2,981	1,087	6,797	5,017	1,181	
Indigo, – – – –	189,263	116,509	232,141	185,186	235,999	497
Cotton, – – – –	71,553	44,697	110,465	107,388	101,647	279
Powder, Hair, – – –	457	228	294	19	112	
Gun, – – –	11,240	2,922	9,685	1,520	4,653	
Starch, – – – –	443	5	576	–	1	
Glue, – – – –	4,281	35	2,812	5	556	
Pewter Plates and Dishes, – –	3,128	–	2,106	–	324	
Anchors and Sheet Iron, – –	8,766	–	13,046	275	4,906	
Hoop and Slit Iron, – –	3,359	597	10,641	2,153	3,978	
Nails, – – – –	84,636	22,552	85,123	22,600	4,658	1,474

STATEMENT—Continued.

SPECIES OF MERCHANDISE.	IN THE YEAR 1806.		IN THE YEAR 1807.		IN THE YEAR 1808.	
	Duties received.	Drawback payable.	Duties received.	Drawback. payable.	Duties received.	Drawback payable.
	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.
Spikes,	4,109	24	2,860	9	8	
Quicksilver,	6,424	3,211	1,409	2,349	619	
Paint, Ochre, Yellow, in Oil,	390	56	390	38	24	
Dry Yellow,	1,264	63	2,176	148	702	
Spanish Brown,	6,198	-	7,650	86	2,945	
White and Red Lead,	53,853	709	50,617	384	35,660	
Lead, and manufactures of,	38,276	2,499	23,305	3,112	20,241	401
Seines,	446	18	361	-	7	
Cordage, Tarred,	11,341	6,404	19,941	8,707	46	215
Do. Untarred,	1,188	-	1,846	-	386	
Cables,	889	242	1,676	229		
Steel,	13,468	1,171	13,231	2,427	7,264	
Hemp,	117,014	-	132,389	10	5,932	
Untarred Yarn,	-	-	5			
Twine and Pack-thread,	14,729	1,240	14,387	751	4,499	
Glauber Salts,	207	-	287	-	11	
Salt,	862,694	16,376	731,508	19,689	6,017	113
Coal,	15,857	90	28,874	153	7,164	
Fish, Dried,	120,638	-	88,043	-	10,944	
Pickled, Salmon,	7,537	-	7,869	-	100	
Mackerel,	9,739	-	7,500	-	737	
All other,	7,108	-	5,470	-	373	
Glass, Black Quart Bottles,	15,433	2,873	12,214	2,807	1,649	73
Window,	54,009	1,191	42,734	405	7,234	109
Cigars,	50,661	4,101	59,812	4,581	32,454	
Lime,	170	-	66	-	1	
Boots,	3,212	328	2,096	91	547	
Shoes and Slippers of Silk,	4,371	2,544	18,434	9,123	1,446	
Do. all other,	11,484	3,910	2,205	1,132	1,872	
Cards, Wool and Cotton,	2					
Do. Playing,	2,985	-	1,964	485	1,045	
Dollars,	26,197,658	9,146,875	26,709,833	10,067,191	11,158,617	249,396

TREASURY DEPARTMENT, *Register's Office, December* 11, 1809.

JOSEPH NOURSE, *Register.*

11th CONGRESS.] No. 308. [2d SESSION.

DIRECT TAX.

COMMUNICATED TO THE SENATE, DECEMBER 28, 1809.

TREASURY DEPARTMENT, *December* 27, 1809.

SIR:

I have the honor, in obedience to the resolution of the Senate of the 18th instant, to transmit a statement of the payments which have been made, by the respective States, of the direct tax; together with explanatory notes, showing what sums remain unaccounted for, and whether in the hands of the supervisors or collectors, or still uncollected.

I have the honor to be, with the highest respect, sir, your obedient servant,

ALBERT GALLATIN.

The Hon. the PRESIDENT *of the Senate.*

Statement of the payments made by the several States, of the Direct Tax, granted by act of Congress of the 14th July, 1798, showing the balances due on the 30th September, 1809, and in whose hands the said balances remain, as far as can be ascertained from the accounts at the Treasury.

	Quota per act of July 14, 1798.	Amount of the assessment.	Addition for interest and cost.	Charges of collection, as allowed on settlement.	Losses by insolvencies, removals, &c.	Payments into the Treasury, to 30th Sept. 1809.	Balances due from the several States.	
New Hampshire, -	$77,705 36	$77,968 14	- -	$4,899 87	- -	$71,967 71	$1,100 56	Cash in the hands of Nathaniel Rogers, late supervisor, for the recovery of which, suit has been ordered.
Massachusetts, -	260,435 31	260,915 82	$186 00	17,316 24	- -	235,354 33	8,431 25	See note (*a.*)
Rhode Island, -	37,502 08	37,393 31	- -	2,180 94	- -	31,423 21	3,789 16	See note (*b.*)
Connecticut, -	129,767 00	130,104 90	- -	9,024 86	$317 90	120,762 14	- -	Accounts settled and closed.
Vermont, -	46,864 19	47,105 85	- -	3,592 65	- -	35,314 96	8,198 24	See note (*c.*)
New York, -	181,680 71	182,267 27	- -	11,685 65	415 27	168,873 28	1,293 07	See note (*d.*)
New Jersey, -	98,387 25	98,226 10	- -	6,100 04	- -	91,272 02	854 04	See note (*e.*)
Pennsylvania, -	237,177 73	237,559 97	- -	15,458 56	- -	212,716 18	9,385 23	See note (*f.*)
Delaware, -	30,430 79	30,309 90	- -	1,841 90	- -	28,468 00	- -	Accounts settled and closed.
Maryland, -	152,599 95	153,864 79	- -	10,634 90	- -	139,080 67	4,149 22	See note (*g.*)
Virginia, -	345,488 67	343,315 41	457 00	28,771 37	- -	314,555 44	445 60	See note (*h.*)
North Carolina, -	193,697 96	191,063 54	- -	13,308 85	- -	170,316 33	7,438 36	See note (*i.*)
South Carolina, -	112,997 74	114,444 57	- -	4,585 15	- -	76,354 87	33,504 55	See note (*k.*)
Georgia, - -	38,814 88	38,814 88	- -	- -	- -	11,220 00	27,594 88	See note (*l.*)
Kentucky, - -	37,644 00	38,166 44	- -	4,655 23	- -	15,051 70	18,459 51	See note (*m.*)
Tennessee, - -	18,806 38	19,242 81	- -	3,051 73	- -	15,850 75	340 33	See note (*n.*)
	$2,000,000 00	$2,000,763 70	$643 00	$137,107 94	$733 17	$1,738,581 59	$124,984 00	

NOTES.

(a.) Massachusetts. $8,431 25.—This is the amount of tax assessed on ten districts in Maine, for which Mr. Jackson, the former supervisor, could procure no persons to act as collectors. It was transferred in 1806, and placed under the superintendence of Joshua Wingate, jun. collector of the customs at Bath, who has been unable to this time to obtain collectors for six of the ten districts. In the other four districts, collections have been made, but it is not known at the treasury whether they have been completed, the accounts in proper form not having been received. On the 30th June, 1809, there was in Mr. Wingate's hands, on this account, $2,104 47.

(b.) Rhode Island. $3,789 16.—Of this sum, John S. Dexter, late supervisor, owes $38 90, arising from charges disallowed in the settlement of his accounts. After the office of supervisor was discontinued in Rhode Island, the business was transferred to William Peck, marshal of the district, who has rendered no accounts in relation to this business since the 30th September, 1806, at which time the balance of $3,750 26, for which he was accountable, consisted of the following particulars:

Amount uncollected.	First district.	John A. Collins, collector,		$925 81
Do.	Second do.	John Allen, do.		59 23
Do.	Fourth do.	Nicholas E. Durfee, do.		424 71
Do.	Eighteenth do.	Peleg Rhoades, do.		58 98
Do.	Twentieth do.	Daniel S. Dexter, do.		827 62
Do.	Twenty-third do.	James Pain, do.		173 64
Do.	Twenty-fourth do.	Duty Smith, do.		36 18
Do.	Twenty-eighth do.	Fleet Brown, do.		212 37
Do.	Twenty-ninth do.	Block Island, no collector,		275 57
				2,994 10
Cash in hands of collectors, (sundry small sums)				132 90
Cash in hands of supervisor,				623 26
				$3,750 26

No particular information was given respecting the uncollected balances, except in the 20th and 29th districts. D. S. Dexter, collector of the 20th district, had been discharged from prison by act of Congress, and Mr. Peck stated that he could get nobody to undertake the collection of this balance. For the 29th district, (Block Island) no collector had been or probably ever would be obtained. Since the 30th September, 1806, Mr. Peck has been repeatedly urged to render his accounts, but without effect. There is reason to believe, that he has since received a considerable portion of the sum then reported as uncollected.

(c.) Vermont. $8,198 24.—Of this sum, there is due from Nathaniel Brush, late supervisor, $4,862 62, for the recovery of which, suit has been ordered. John Willard, marshal of the district, to whom the business was transferred on the suppression of the office of supervisor, has rendered his accounts to the 31st December, 1808. These accounts have not yet been adjusted, but they acknowledge a balance of cash in Mr. Willard's hands, of $2,393 11, and in the hands of two collectors, (William Mattocks $67 97, and Ephraim Hurlbut $150 10) $218 07, both of whom have claims for the amount. The residue of the balance due from the district, while under Mr. Willard's superintendence, is charged for losses, and expenses of collection. It is proper to state that Mr. Willard claims a balance due to him on his internal revenue account, very nearly equal to the amount remaining in his hands on the direct tax account, as here stated.

(d.) New York. $1,293 07.—This sum, together with an addition of $452 75, recovered for interest, has been accounted for by Mr. Osgood, as follows:

Sum due by Gilbert Drake, a collector of direct tax, discharged from prison by act of Congress, of 3d March, 1807,	$414 82
Bank notes lost in the mail by collector Chappel,	215 00
Sundry small sums due from collectors of thirty-two districts, who claim credits for property assessed, and not found, insolvencies, removals of slaves, and taxables, amount paid for printer's bills, and sundry other charges, not regularly admitted at the treasury, for the want of legal proof,	1,116 00
	$1,745 82

(e.) New Jersey. $854 04.—Of this sum, James Linn, late supervisor, owes $817 22. He has been specially requested to pay this balance, but has not done it. The remainder, $36 82, is due from Oliver Barnet, late marshal and acting supervisor.

(f.) Pennsylvania. $9,385 23.—Of this sum, $2,292 23, is due from Henry Miller, late supervisor, for which judgment has been obtained. Peter Muhlenburg, late collector, owes $32 35. There is a question respecting commissions, which may alter this last sum. The residue of the sum due from this district, is due by Tench Coxe, the acting supervisor, and the officers under his direction. He has rendered his accounts to the 31st December, 1808, which have not yet been examined and adjusted at the treasury. At that time, the sums due from the several officers, as stated by Mr. Coxe, were as follows:

Benjamin Mifflin, collector,	241 23	
James McKean, do.	265 82	
Cadwallader Griffith,	355 74	Execution issued.
Daniel St. Clair,	478 28	do. property sold; money not yet paid.
Matthew Wilson,	629 35	Judgment.
George Buchler,	2,580 21	Execution issued.
Samuel Postlethwaite,	134 43	
J. Cadwallader,	33 64	
James Brice,	146 33	In suit.
George Wilson,	802 65	Execution issued.
Eight collectors, (small sums)	40 10	
	5,707 78	
Tench Coxe, acting supervisor,	1,657 21	
	7,364 99	
And there was due to sundry collectors, for over payments,	351 51	
	$7,013 48	

There has since been paid into the treasury $1,330, on this account.

(g.) Maryland. $4,149 22.—Daniel Delozier, surveyor of the port of Baltimore, to whom the business was transferred on the abolition of the supervisorship, has rendered his accounts to the 31st December, 1808. At that time, the balances due from the collectors, as stated in his accounts, were as follows, viz:

Joseph Ford, collector,	$264 34	
Benj. H. Mackall,	56 57	Since paid.
Thomas Harwood,	217 46	Money in the hands of deputy marshal.
William Alexander,	3 49	
Isaac Dixon,	542 55	Since paid.
John Ritchie,	99 32	
James Arthur,	262 36	Warrant in hands of the marshal.
John Bennett,	2 55	
Evans Willing,	935 98	Property sold; money not yet paid.
John Green,	25 16	
	2,409 78	
Daniel Delozier, acting supervisor,	226 87	
	2,636 65	
Balances due three collectors,	29 84	
Due from officers,	2,606 81	

The remainder of the sum of $4,149 22 has been allowed for losses by insolvencies, removal of slaves, errors in assessments, property not found, and expenses of collection.

(h.) Virginia. $445 60.—On the abolition of Supervisor's office, the business was transferred to Joseph Scott, Marshal of Virginia, who has rendered accounts to the 31st December, 1808. Between that time and the 30th September, 1809, payments were made into the treasury, which reduced the nominal balance to $445 60. It is not known whether this sum is in the hands of Mr. Scott, or of Alexander Hawthorn, a collector.

(i.) North Carolina. $7,438 36.—The account of William Polk, late supervisor, to the 31st December, 1808, and, since that time, those of Beverly Daniel, marshal of the district, to whom the business has been transferred, to the 30th September, 1809, are at the treasury, but have not been examined and adjusted. The balance, as stated by the acting supervisor, on the 30th September, 1809, consisted of

Cash in his own hands,	$2,715 00
Due from John Armstrong, Collector,	1,394 85
Lewis Hunter, ditto,	1,884 04
	$5,993 90

The difference between this sum, and the balance stated as due from the district, being $1,444 46, together with a further sum of $1,394 86 for tax on property heretofore omitted in the abstracts, has been charged for losses by removal of slaves, property not found, insolvencies, commissions to collectors, and other charges of collection, since the year 1806, which is the latest period to which the accounts have been regularly adjusted at the treasury.

(k.) South Carolina. $33,504 55.—Daniel Stevens, the supervisor, has rendered his accounts to the 31st December, 1808, at which time there remained of the tax uncollected, $15,152 66

Cash in the hands of collectors,	10,265 29
Cash in his own hands,	3,932 67
	$29,350 62

Between that time and the 30th September, 1809, there was paid into the treasury, $2,589 78, and there was, on the 30th September, 1809, in the supervisor's hands, $5,493 53. Sundry expenses of collection, principally charged by the supervisor subsequent to the settlement of his accounts at the treasury, and, therefore, not yet admitted to his credit, amounting to $6,743 71, form a deduction from the balance of $33,504 55, above stated, so that only about $26,760 may be considered as due on the 30th September, 1809. The sales of the property of defaulters has been made some time since, and this balance ought speedily to be collected.

(l.) Georgia. $27,594 88.—John Mathews, supervisor of Georgia, died in 1805, without having ever rendered an abstract of the tax as assessed on the several districts, or any other regular accounts. In June, 1806, the business was transferred to James Alger, commissioner of loans, who died in 1808, without having rendered any accounts whatever. No regular adjustments, consequently, have been made at the treasury, and the precise quota of the State, therefore, is placed in the column for the amount of the assessment. In the present year, a person has been sent from the treasury, to take and state these accounts, at Savannah; and the work has been accomplished as far as the materials that could be found would afford. From this statement, it appears that the amount of the assessment was $38,808 94, varying a few dollars only from the quota of the State. That there was, on the 30th June, 1809, cash in the hands of collectors, amounting to $6,977 93, and a further balance in their hands, consisting either of cash or uncollected taxes, (but of which could not be ascertained) of $18,526 27. There was also due from Mr. Alger, $1,201 12, and to Mr. Mathews, the former supervisor, $283 33, making the whole balance due from the State, $26,421 29. Some of the collectors claim credits for payments to Mr. Mathews, which he has not acknowledged to have received; and there are other difficulties in the way of final settlement, but which, it is hoped, may be obviated, and such a settlement effected.

(m.) Kentucky. $18,459 51.—The accounts of James Morrison, supervisor, to the 30th June, 1809, have been received at the treasury. From his having applied some of his payments to his internal revenue accounts, which, at the treasury, have been considered as made for direct tax, his account exhibits a greater balance on that day, than the sum here stated, viz. $20,120 12, consisting of the following particulars, viz:

Taxes uncollected,	$3,330 33
Cash in the hands of collectors,	8,066 44
Cash in the supervisor's hands,	8,723 35
	$20,120 12

The greatest part of the uncollected taxes consists of taxes on lands which have been exposed to sale, and for which no bidders could be found, and on slaves, the owners of which cannot be found. The cash in the hands of collectors, is as follows:

George Mansell,	$3,291 21
Daniel L. Morrison,	650 79
John Harbison,	1,155 57
Joseph Ballinger,	1,161 29
John Crow,	168 01
James Macconnel,	1,177 58
Peter Macher,	285 18
Thomas L. Patterson,	176 81
	$8,066 44

Collectors Harbison and Ballinger have absconded, their securities are insolvent, and the sums due from them will be lost. The marshal has collected a part of the other balances, and they are considered by the supervisor as safe. He has been directed to pay the balance due by him into the treasury, without delay.

(*n.*) *Tennessee.* $340 33.—The accounts of John Overton, late supervisor, have been settled, and this sum reported to be due from him. It was principally a suspension of some charges for explanation, and will be eventually allowed. The only sum really due, if any, is $46 10, charged by him for commission as *inspector*, and disallowed by the Comptroller of the Treasury.

11th Congress.] No. 309. [2d Session.

MINT.

COMMUNICATED TO THE SENATE, JANUARY 10, 1810.

To the Senate and House of Representatives of the United States:

The Director of the Mint having made to me his report of the operations of the mint, for the year one thousand eight hundred and nine, I lay the same before you for your information.

JAMES MADISON.

January 5th, 1810.

MINT OF THE UNITED STATES, *January 1st*, 1810.

SIR:

I have the honor of laying before you, a report of the operations of the mint for the last year.

From the treasurer's statement, herewith transmitted, it will appear that, during this period, there have been issued from the mint, of gold coins, in half eagles, 33,875 pieces, amounting to $169,375; of silver coins, in half dollars and dimes, 1,450,520 pieces, amounting to $707,376; and of copper coins, in cents and half cents, 1,377,439 pieces, amounting to $8,001 53; making, in the whole, two millions eight hundred and sixty-one thousand eight hundred and thirty four-pieces of coin; amounting to eight hundred and eighty-four thousand seven hundred and fifty-two dollars fifty-three cents.

The supply of bullion is still abundant; nor is there any apprehension of a deficiency.

I have the honor to be, sir, with sentiments of the most perfect respect and esteem,

Your obedient faithful servant,

R. PATTERSON.

An Abstract of the ordinary expenses of the Mint of the United States, from the 1st of January to the 31st of December, 1809, viz:

	Salaries.	Wages.	Incidental.	Totals.
Quarter ending 31st March, 1809,	2,650	1,841 82	217 21	4,709 03
30th June, 1809,	2,650	1,907 45	815 99	5,373 44
30th September, 1809,	2,650	1,891 70	680 33	5,222 03
31st December, 1809,	2,650	1,826 08	1,218 33	5,694 41
	10,600	7,467 05	2,931 86	
			Amount,	$20,998 91

MINT OF THE UNITED STATES, *Treasurer's Office, Philadelphia, 30th December*, 1809.

BENJAMIN RUSH.

A Statement of the Coins struck at the Mint of the United States, from the 1st of January to the 31st December, 1809, inclusive, viz:

	GOLD COINS.	Amount in dolls. and cents.	Total.
	Half Eagles.		
Quarter ending 31st of March,	6,888	34,440	
30th June,	11,838	59,190	
30th September,	10,017	50,085	
31st December,	5,132	25,660	
33,875 pieces of gold coins,	33,875		
Total amount of gold coins,			169,375 00

	SILVER COINS.			
	Dimes.	Half Dollars.		
Quarter ending 31st March,	4,210	320,000	160,421	
30th June,	-	348,770	174,385	
30th September,	30,500	407,000	206,550	
31st December,	10,000	330,040	166,020	
1,450,520 pieces of silver coins,	44,710	1,405,810		
Total amount of silver coins,				707,376 00

	COPPER COINS.			
	Cents.	Half Cents.		
Quarter ending 31st March,	-	120,000	600 00	
30th June,	47,367	566,572	3,306 53	
30th September,	-	210,000	1,050 00	
31st December,	175,500	258,000	3,045 00	
1,377,439 pieces of copper coins,	222,867	1,154,572		
Total amount of copper coins,				8,001 53
2,861,834 pieces of all the coins.	Amount of all the coins struck in 1809,			$884,752 53

MINT OF THE UNITED STATES, *Treasurer's Office, Philadelphia, 30th December*, 1809.

BENJAMIN RUSH.

11th CONGRESS.] No. 310. [2d SESSION.

REMISSION OF FORFEITURE.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 11, 1810.

Mr. NEWTON, from the Committee of Commerce and Manufactures, to whom was referred the petition of Levin Jones, owner and master of the schooner Wolf, of Baltimore, made the following report:

The petitioner states that his schooner has been seized at Norfolk, Virginia, for bringing to that place from Charleston, S. C. certain French passengers and their slaves. These unfortunate people were driven from the island of Cuba, and were destined for the port of Norfolk, but the vessel on board of which they embarked was wrecked on Crooked Island. They were taken from the wreck by Captain John Weaver, of the brig Harriet and Martha, and landed at Charleston. Petitioner states that, at the request of the collector of Charleston, and other gentlemen of great respectability, he took the Frenchmen and slaves and landed them at Norfolk, with the permission of the mayor.

In doing what he did, he states he was influenced by no other motive than that of humanity towards the unfortunate sufferers.

The committee do not hesitate, from the proof before them, to exonerate the petitioner from any intention of violating the law. No case can better claim the equitable interposition of Congress. The schooner of the petitioner was seized because the slaves were not inserted in the manifest, in pursuance of the ninth and tenth sections of the act, entitled "An act to prohibit the importation of slaves into any port or place within the jurisdiction of the United

States, from and after the first day of January, in the year of our Lord one thousand eight hundred and eight," passed the 2d of March, 1807; the necessity of doing which, the petitioner was not aware, nor was he reminded by the collector of Charleston, with whose knowledge he had taken the slaves on board, that the law required him to insert their names in the manifest.

If the slaves had been carried to Norfolk, the port for which they were destined when they were embarked at St. Jago de Cuba, the vessel importing them would not have been forfeited under the "Act for the remission of certain penalties and forfeitures, and for other purposes," passed the first session of the eleventh Congress. The case of the ship Clara, the property of Andrew Foster and Jacob P. Giraud, to which the National Legislature extended relief, is, in principle, the same with the present. The committee are of opinion that any penalty and forfeiture, which may have been incurred by the petitioner, ought to be remitted.

They, therefore, recommend the adoption of the following resolution:

Resolved, That the prayer of the petitioner is reasonable, and ought to be granted.

11th CONGRESS.] **No. 311.** [2d SESSION.

REMISSION OF FORFEITURE.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 16, 1810.

Mr. NEWTON, from the Committee of Commerce and Manufactures, to whom was referred the petition of Jeremiah Reynolds, of the State of Maryland, and owner of the schooner called the Victory, of Havre de Grace, made the following report:

The petitioner states that he took on board of his vessel, at Curaçoa, in September last, certain French passengers, with six slaves, the property of the passengers. The Frenchmen, in their affidavits, state, that it was their intention, when they were driven from Cuba, to come to the United States, but that they were prevented for want of an opportunity. In this dilemma they embarked for the town of St. Domingo, in the island of Hispaniola. That, on their arrival at this last mentioned place, they found it in the possession of the united forces of Great Britain and Spain. Not being permitted to land, they were compelled to go to Curaçoa. At this last place they were admitted to land, but not before they had given security to take the first opportunity that offered for the United States. The petitioner does not, from any document before the committee, appear to have been constrained by the constituted authorities of Curaçoa to take on board of his vessel the French passengers and their slaves. The petitioner, in consequence of bringing the slaves, the property of the Frenchmen, to New Orleans, has incurred heavy penalties, and subjected his vessel to forfeiture.

The affidavits accompanying the petition were taken with the knowledge of Philip Grimes, the United States' attorney for the Orleans territory.

The committee are of opinion that the case of the petitioner is not embraced by the provisions of the law remitting certain penalties and forfeitures, and for other purposes, passed the first session of the eleventh Congress, as that law relates to voyages direct from Cuba. Had the petitioner brought the passengers with their slaves from Cuba, he would have incurred neither penalty nor forfeiture. This case differs from those which have been sustained by Congress, in this circumstance, only—the passengers, with their slaves, were, in the cases relieved, brought from Cuba; in the present, from Curaçoa. The cause of this was not the fault of the French passengers. When they were forcibly expelled from Cuba, no passage could be procured for the United States; of course they were compelled to seek shelter in some other island, until an opportunity should offer. At Curaçoa they were permitted to land, first giving security to leave the island as soon as possible. In this situation the petitioner found them, and, on their application, took them, with their slaves, to New Orleans, where he landed them. From this view of the petitioner's case, the committee are clearly of opinion that it is within the scope and protection of the principle on which relief was extended by the aforementioned law. The want of an asylum for the distressed refugees, gave existence to that law.

The present case is therefore fairly entitled to the same equitable interposition of Congress, as the Frenchmen could find no refuge in any of the islands, and the committee are convinced that the same measure of justice should be meted, not only to the petitioner, but likewise to the French passengers. With these impressions, the committee do not hesitate to recommend the adoption of the following resolution:

Resolved, That the prayer of the petitioner is reasonable, and ought to be granted.

11th CONGRESS.] **No. 312.** [2d SESSION.

DEFALCATION OF THE COLLECTOR OF NEW ORLEANS, AND THE CLAIM OF T. PICKERING, LATE SECRETARY OF STATE.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 30, 1810.

COLLECTOR'S OFFICE, CUSTOM HOUSE, *New Orleans*, *October* 17, 1808.

SIR:

Should the embargo be raised during the ensuing session of Congress, it will be necessary at the time to make some arrangement at this port for the payment of the drawback of duties on the goods imported last fall, particularly of the ships Baltic and Eleanor, that paid upwards of one hundred thousand dollars; and several other cargoes, that were specially imported for the Spanish market, and are still on hand, waiting only that event, to send them to Vera Cruz. As the duties will have been paid, debentures must issue payable in fifteen days after the vessel sails, and I shall not have sufficient public moneys on hand to meet them.

I am, respectfully, sir, your obedient servant,

WILLIAM BROWN, *Collector*.

Honorable ALBERT GALLATIN, *Secretary of the Treasury*.

TREASURY DEPARTMENT, *March* 9, 1809.

SIR:

It is probable, after raising of the embargo, that drawbacks on the exportation of merchandise from New Orleans, to a very considerable amount, will become payable by the collector, and that they will much exceed the amount of moneys coming into his hands. Under these circumstances, I have to request that, on the application of the collector, you will advance to him, for the payment of drawbacks, a sum not exceeding one hundred thousand dollars, which sum, or such part of it as he may find necessary to take, the collector is directed to refund to the bank, out of the first moneys which shall subsequently come into his hands. In the mean time, the drafts of the Treasurer, on the institution, shall be so regulated, that no real advance of moneys, beyond the deposites belonging to the Government, shall be made.

The advances thus to be made to the collector are not to be charged in the books of the bank to the account of the Treasurer of the United States, but I will thank you to note at the foot of the monthly return of the treasurer's account, which is made to this office, the amount advanced to the collector, and to continue this note at the foot of each return, shewing the sum in advance to the collector at the end of each month, until he shall have repaid to the bank the entire sum advanced in consequence of this letter.

I am very respectfully, sir, your obedient servant,

ALBERT GALLATIN.

JOSEPH SAUL, Esq., *Cashier of the Branch Bank, New Orleans.*

TREASURY DEPARTMENT, *March* 9, 1809.

SIR:

To enable you to pay the debentures for drawback on merchandise which may be exported from New Orleans after the 15th of this month, I have requested the cashier of the office of discount and deposite, at New Orleans, to advance to you a sum not exceeding one hundred thousand dollars, of which you are to take only such sum as may be necessary, in addition to the moneys already in, and which may come into, your hands, for duties at the custom house. Whatever sums you may draw from the bank in consequence of this credit are to be replaced by you out of the first moneys which shall subsequently be received. At the foot of your weekly returns you will please to note the amount of the sums which may be drawn from the bank, and will continue such note until the amount shall have been repaid.

I am, very respectfully, sir, your obedient servant,

ALBERT GALLATIN.

WILLIAM BROWN, Esq., *Collector, New Orleans.*

Dr. { *Thomas T. Tucker, Esq. Treasurer of the United States, in account with the Office of Discount and Deposite, New Orleans.* } Cr.

1809, Oct. 31. To amount to new account,	$521,153 87	1809, Oct. 1. By balance from old account,	$521,153 87

N. B. The sum of one hundred thousand dollars was advanced to William Brown, Esq. collector of this district, on the fourth instant, per instructions contained in Mr. Gallatin's letter of the 9th of March, 1809.

Errors excepted.

OFFICE OF DISCOUNT AND DEPOSITE, *New Orleans, October* 31st, 1809.

JOSEPH SAUL, *Cashier.*

N. B. Enclosed is William Brown's receipt.

TREASURY DEPARTMENT, *December* 4, 1809.

SIR:

I have this day received eight weekly returns from you, from the 1st July to 31st August last, with sundry other returns, some of which bore the post mark of November 13th. As the standing instructions of this Department, respecting weekly returns, and the particular instructions to you upon that subject, contained in my letter of the 26th of June last, have not been complied with, I take the liberty to repeat, that it is indispensable that the weekly returns should be weekly made, and put in the post office immediately after the end of the week to which the return relates.

I have also this day received, from the cashier of the office of discount and deposite, your receipt for one hundred thousand dollars, taken up from him, under the authority contained in my letter of the 9th of March last. It was not my intention, and the tenor of that letter implies it, that the whole of this sum should be drawn at once; but that, after the moneys in your hands were exhausted, you should draw on the bank, from time to time, to meet the debentures, as they should be presented to you for payment. If, therefore, you have not paid away, for debentures, the whole of that sum of one hundred thousand dollars, together with the sums remaining from your collections, and which appear to have amounted, on the 31st of August, to twenty-three thousand dollars, you will be pleased, immediately on the receipt of this letter, to refund to the office of discount and deposite such sum as may remain in your hands; and will continue, as fast as any moneys come into your hands, to apply them, from week to week, to the reduction of the balance of the advance from the bank, until it is wholly repaid.

I have received no statement of the debentures issued, nor any intimation from you of their amount. From the time when the money was taken up by you, I presume they were issued in the month of September. No statement for that month has been received, although the statement of debentures issued in the subsequent month of October came to hand by the last mail. This is an irregularity which ought not to have taken place. As you are not ignorant of the manner in which all your returns to this Department ought to be made, I must request your particular attention that no omissions or irregularities be permitted hereafter to occur.

You will be pleased to acknowledge the receipt of this letter by the first mail after its arrival.

I am, very respectfuliy, sir, your obedient servant,

ALBERT GALLATIN.

WILLIAM BROWN, Esq., *Collector, New Orleans.*

TREASURY DEPARTMENT, *December 4th*, 1809.

SIR:

I have this day received from you the return of the treasurer's account with your institution, for the 31st of October last, in which was enclosed Mr. Brown's receipt for one hundred thousand dollars. It was not my intention that he should draw the whole of this sum at once; unless, indeed, he should be called upon to pay debentures at once, not only to that amount, but also to the additional amount of the whole sum remaining in his hands from his collections, during the last eight or nine months. I have this day written to Mr. Brown, directing him to refund, immediately, to the bank, any portion of the sum advanced, which may not have been paid away by him for debentures; and to continue, from week to week, to apply the amount of his collections to the reduction of the balance of the advance, until it is wholly repaid.

I am, very respectfully, sir, your obedient servant,

ALBERT GALLATIN.

JOSEPH SAUL, Esq., *Cashier of the Office of Discount and Deposite, New Orleans.*

OFFICE OF DISCOUNT AND DEPOSITE, *New Orleans, November* 20, 1809.

SIR:

A circumstance has occurred, of a most extraordinary nature—the elopement of William Brown, collector of this port. It is presumable he has carried with him about 90,000 dollars, in doubloons, which he had obtained by means of the credit given him by you on this office. On the 4th day of October, the amount was, at his request, placed to his credit on our books, as well as on his own bank book, and drawn for agreeably to the account herewith. He left this city on Tuesday, about twelve o'clock, and stated to his deputy that he was going to leave town for a few days, which he was in the habit of doing, his wife's friends living about 25 miles up the coast. Not a lisp of suspicion existed until Thursday, nor would it in all probability for many days, only from the following circumstance: He had a note due in this bank for 600 dollars; at near three o'clock, I sent over to the custom house, and his deputy refused to pay it, with the message that the collector had left no word about it, and he did not know where he was gone. I then saw the naval officer: he told me he did not know, nor could account for, Mr. Brown's absence, except he was gone up to his wife's friends. I expressed my astonishment at the deputy's refusing to pay his note, and asked him if he knew the cause. He then told me, confidentially, that, although he could not for a moment suspect the honesty or motives of Mr. Brown, there was something strange in his leaving at the moment he did, when his services and presence were particularly required at the custom house. The circumstance of the advance of the 100,000 dollars then occurred to me. I asked him if he knew of the advance. He said he knew of the order from you, but did not know that the collector had made use of it. I asked him if the business of the custom house required the advance. He answered no. I told him Mr. Brown had drawn a considerable proportion of it, and went immediately to bank to see the state of his account on our books, when I was susprised to find he had nearly drawn the whole balance, within the last few days, which had remained to his credit on the 31st day of October, by checks payable to the Louisiana bank, for which it since appears he got doubloons, stating they were to be shipped, on account of Government, in an unarmed vessel, therefore enjoined secrecy on the cashier. My suspicions were then excited, and I called on the president of our bank, and stated the circumstances to him. After some conversation, we agreed, delicate as the affair would be, if our suspicions should prove without foundation, no time ought to be lost in making them known to the Governor. He immediately summoned all the officers of the custom house before him: their evidence, and its being proven that he had secretly become the purchaser of a felucca or English pilot boat, which had sailed on the day he, the collector, went away, left no doubt but he had gone in her. The Governor then sent for Commodore Porter, who immediately despatched a row boat, with an officer and six armed men, after the felucca. Accounts just arrived from the Balize state, that she, the felucca, was lying there on Thursday morning, waiting for a wind, and that the wind would be fair that afternoon, it having changed about mid-day. I am, therefore, fearful, he will make his escape. The consternation excited in this city by this shameful affair, is beyond all calculation: for he was looked up to as a model of honesty and correctness in office; and, although some might doubt his prudence in his private affairs, I believe not a soul in community doubted his honesty.

I am, sir, very respectfully, your obedient,

JOSEPH SAUL, *Cashier.*

The Honorable A. GALLATIN, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *January* 19, 1810.

SIR:

The accounts of Timothy Pickering, late Secretary of State, are now under the consideration of the Comptroller of the Treasury, for adjustment and decision. It appears that the following sums were expended by Mr. Pickering, beyond the sums drawn by him from the treasury, under the several appropriations to which they respectively refer, viz:

Prize causes,	$13,231 83
British treaty,	27,094 35
Spanish treaty,	32,747 36
Paid on account of General Lafayette,	5,509 57
	$78,583 11

As there are no existing aapropriations for those several objects, Mr. Pickering cannot receive credit at the treasury for those expenditures, unless new appropriations be made by law to that effect.

I have the honor to be, respectfully, sir, your obedient servant.

ALBERT GALLATIN.

Honorable JOHN W. EPPES, *Chairman of the Committee of Ways and Means.*

11th CONGRESS.] No. 313. [2d SESSION.

SINKING FUND.

COMMUNICATED TO THE SENATE, FEBRUARY 5, 1810.

The Commissioners of the Sinking Fund respectfully report to Congress as follows:

That the measures which have been authorized by the Board, subsequent to their last report, of the 4th of February, 1809, so far as the same have been completed, are fully detailed in the report of the Secretary of the Treasury to this Board, dated the second day of the present month, and in the statements therein referred to, which are herewith transmitted, and prayed to be received as part of this report.

GEORGE CLINTON, *President of the Senate.*
ALBERT GALLATIN, *Secretary of the Treasury.*
CÆSAR A. RODNEY, *Attorney General U. S.*

WASHINGTON, *February* 3, 1810.

The Secretary of the Treasury respectfully reports to the Commissioners of the Sinking Fund—

That the balance remaining unexpended, at the close of the year 1807, and applicable to payments falling due after that year, which balance, as appears by the statement B, annexed to the last annual report, amounted to eight hundred and twenty thousand seven hundred and eighteen dollars nine cents, $820,718 09

Together with the disbursements made during the year 1808, out of the treasury, on account of the principal and interest of the public debt; which disbursements, as appears by the statement C, annexed to the last annual report, amounted to ten millions three hundred and thirty thousand and thirteen dollars sixty cents, - - - - - - - $10,330,013 60

And amounting, together, to eleven millions one hundred and fifty thousand seven hundred and thirty-one dollars sixty-nine cents, - - - - - - - $11,150,731 69

Have been accounted for in the following manner, viz:

I. There was repaid into the treasury, during the year 1808, on account of the principal of moneys heretofore advanced for the payment of interest and reimbursement of the funded domestic debt, and of moneys advanced for the purchase of stock, as appears by the statement E, annexed to the last annual report, a sum of sixty-eight thousand seven hundred and ninety-five dollars eleven cents, - - - - - - - - $68,795 11

II. The sums actually applied, during the same year, to the payment of the principal and interest of the public debt, as ascertained by accounts rendered to the Treasury Department, amount, as will appear by the statement A, to ten millions four hundred and thirty thousand eight hundred and thirty-three dollars twenty-five cents, viz:

1. Paid in reimbursement of the principal of the debt, and including the whole of the 8 per cent. stock, - - - - - - $6,988,222 01
2. Paid on account of the interest and charges on the same, - - 3,442,611 24

$10,430,833 25

III. The balance remaining unexpended at the close of the year 1808, and applicable to payments falling due after that year, as ascertained by accounts rendered to the Treasury Department, amounted, as will appear by the statement B, to six hundred and fifty-one thousand one hundred and three dollars thirty-three cents, - - - - - - 651,103 33

$11,150,731 69

That, during the year 1809, the following disbursements were made out of the treasury, on account of the principal and interest of the public debt, viz:

I. On account of the interest and reimbursement of the domestic funded debt, - - - $5,750,065 22

II. On account of the domestic unfunded debt, viz:

Payment of registered debt, - - - - - - $258 11
Payment of debts due to foreign officers, - - - - 13,307 41

13,565 52

III. On account of the interest on the Louisiana stock, and on exchanged and converted stocks, payable in Europe, - - - - - - - - - - 689,067 78

Amounting, altogether, as will appear by the annexed list of warrants, marked C, to six millions four hundred and fifty-two thousand six hundred and ninety-eight dollars fifty-two cents, - - - - - - - - - - $6,452,698 52

Which disbursements were made out of the following funds, viz:

I. From the funds constituting the annual appropriation of eight millions of dollars, for the year 1809, viz:

From the fund arising from the interest on the debt transferred to the Commissioners of the Sinking Fund, as per statement I, - - - $1,434,773 72
From the funds arising from the sale of public lands, being the amount paid into the treasury, from the 1st October, 1808, to the 30th September, 1809, as per statement K, - - - - - - - 462,395 23
From the proceeds of duties on goods, wares, and merchandise, imported, and on the tonnage of vessels, - - - - - - 4,554,297 42
Amounting, altogether, to - - - - - - - 6,451,466 37
Which sum of - - - - - - - 6,451,466 37
Together with the sum advanced during the year 1808, on account of the appropriation for the year 1809, amounting, as per last annual report, to $1,547,301 48, but which ought to have been stated, as explained in the note at the foot of this report, at - - - - - - - 1,548,533 63

Makes the amount of the appropriation for the year 1809, of eight millions of dollars, $8,000,000 00

II. From the proceeds of duties on goods, wares, and merchandise, imported, and on the tonnage of vessels, advanced, in part, and on account of the annual appropriation of eight millions for the year 1810, - - - - - - - - - $1,087 79

III. From repayments into the treasury on account of remittances purchased to provide for the interest on the Louisiana stock, as will appear by the statement E, viz:

Repayment of principal advanced from the treasury, - - - $93 20
Costs recovered, - - - - - - - 51 16

144 36

6,452,698 52

That the abovementioned disbursements, together with the above stated balance, which remained unexpended at the close of the year 1808, of - - - - - - 651,103 33

And amounting, altogether, to seven millions one hundred and three thousand eight hundred and one dollars eighty-five cents, - - - - - - - $7,103,801 85

Will be accounted for in the next annual report, in conformity to the accounts which shall then have been rendered to the Treasury Department.

That, in the meanwhile, the manner in which the said sum has been applied is estimated as followeth:

I. The repayments into the treasury, on account of the principal, have, during the year 1809, amounted, as by the abovementioned statement E, to - - - - - - $93 20

II. The sums actually applied, during the year 1809, to the principal and interest of the public debt, are estimated as followeth:

1. Paid in reimbursement of the principal of the public debt, and including the last instalment of the Dutch debt, - - - - - - 3,826,479 26
2. Paid on account of interest, and charges on the same, - - - 2,915,776 76

6,742,256 02

As will appear by the estimate F.

III. The balance which remained unexpended at the close of the year 1809, and applicable to payments falling due after that year, is estimated, per estimate G, at - - - 361,452 63

$7,103,801 85

That, in conformity to the proceedings and resolutions of the Commissioners of the Sinking Fund, of the 18th of March, 1809, a copy whereof, marked L, is hereunto annexed, there was reimbursed, on the 1st of October, 1809, in the manner prescribed by the 8th section of the act of February 11, 1807, a portion of the exchanged six per cent. stock, created by virtue of that act, amounting to - - - - - - - - - - 1,151,469 11

And there was paid, for the reimbursement of a further portion of the same, on the 1st of January, 1810, the sum of - - - - - - - - - - 1,090,749 13

Amounting, together, to - - - - - - - - - $2,242,218 24

Which sum of $2,242,218 24, forms a part of the sum of $3,826,479 26, above stated, as the amount of principal of the public debt reimbursed in the year 1809.

That the loan authorized by the last of the above resolutions of the commissioners, has not been made, there having been no necessity for resorting to it.

And that the statement H exhibits the amount of stock transferred to the Commissioners of the Sinking Fund, and to the Treasurer of the United States, in trust for said States, and standing to their credit on the books of the treasury, on the 31st December, 1809, no stocks having been transferred in payment for lands during the year 1809.

All which is respectfully submitted.

ALBERT GALLATIN.

TREASURY DEPARTMENT, *February* 2, 1810.

NOTE, *in relation to the advance, during the year* 1808, *of the sum of* $1,548,533 63, *on account of the appropriation of* $8,000,000, *for the year* 1809.

This advance was stated, in the annual report to the Commissioners of the Sinking Fund, dated February 3, 1809, at the sum of - - - - - - - - $1,547,301 48

To which is to be added the sum of $1,232 15, which was stated in the report, dated February 4, 1808, as having been paid during the year 1807, out of the additional appropriation made by the 5th section of the act of April 29, 1802, for the payment of commissions to the agents employed in the purchase of remittances for the Dutch debt, when, in fact, the said sum was not paid out of that appropriation, but out of the appropriation of eight millions of dollars, it having been paid for commissions on the purchase of remittances for interest on the *Louisiana stock*, which are not embraced by the 5th section of the act of April 29, 1802. This sum, therefore, as it diminishes the amount short advanced in the year 1807, on the appropriation of eight millions, forms an addition to the amount over advanced at the end of the year 1808, on account of the appropriation of eight millions, for the year 1809, and is here added, - - - - 1,232 15

$1,548,533 63

A.

Statement of the application, during the year 1808, *of the funds provided for the payment of the principal and interest of the Public Debt.*

I. *Payments on account of the principal of the Public Debt.*

1. Of the domestic debt, viz:

Amount of eight per cent. stock purchased by the commissioners of the sinking fund, per statement L, annexed to last annual report, - - - - - - -			$190,000 00
Reimbursement of old six per cent. stock, - - - - -	$899,434 72		
Ditto of deferred stock, - - - - -	355,838 09		
As per treasury report No. 22,058, - - - -			1,255,272 81
Ditto of the whole of the eight per cent. stock, - - - -			5,302,900 00
2. Ditto of unfunded registered debt, including arrearages of interest, -			49 20
3. Ditto of the foreign debt, viz:			
Fourth instalment of the loan of 3,000,000 guilders, of January 1, 1794, guilders 600,000, at 40 cents, - - - - - - - - - -			240,000 00
			6,988,222 01

II. *On account of interest and charges.*

1. On the domestic debt.			
Interest for the year 1808, on the several species of the domestic funded debt, as settled at the treasury,(a) - - - - - - - - -			2,695,404 36
Ditto on Louisiana stock domesticated, - - - - - - -			2,805 00
Commissions paid to agents for the purchase of stock, - - - -			475 00
Difference between the amount of moneys applied to the purchase of eight per cent. stock and the amount of stock purchased, - - - - -			3,100 75
2. On the foreign debt.			
Interest on converted and exchanged stock payable at Amsterdam, July 1 and October 1, 1808, guilders 2,741 14 8, at 40 cents, -	1,096 69		
Interest on converted and exchanged stock payable at London, July 1 and October 1, 1808, £967 1 11, at 4*s*. 6*d*. - -	4,298 20		
		5,394 89	
Interest on Louisiana stock from 1st of July, 1807, to 30th June, 1808, viz:			
Payable in Amsterdam, guilders 750,000, at 40 cents, - -	300,000		
Ditto in London, £83,997, at 4*s*. 6*d*. per dollar, - -	373,320		
		673,320	
Interest paid on the Dutch debt at Amsterdam, guilders 60,000, at 40 cents,		24,000	

Commissions and charges, viz:				
At Amsterdam, including Louisiana stock, guilders 5,625 6 8, at 40 cents per guilder,		2,250 13		
At London, on Louisiana stock, £419 19 9, at 4s. 6d.		1,866 60		
			4,116 73	
Loss in exchange,			32,170 38	
Commissions to agents in America, for purchasing bills,			1,824 13	
				740,826 13
				3,442,611 24
				$10,430,833 25

NOTE TO STATEMENT A.

(a) The amount of interest for the year 1808, per the treasury statement, is		$2,695,401 36
To which is here added, for amount of dividend on navy six per cent. stock, charged by the commissioner of loans for Virginia, in 1805, but suspended from his credit at that time, for want of a receipt, now admitted to his credit,		3 00
		$2,695,404 36

TREASURY DEPARTMENT, *Register's Office, February 2d*, 1810.

JOSEPH NOURSE, *Register.*

B.

Statement of the provision, made before the 1st day of January, 1809, *for the payment of the principal and interest of the public debt, falling due after the year* 1808.

I. On account of the foreign debt.				
1st. Cash in the hands of commissioners and agents in Europe, viz:				
In Amsterdam on 31st Dec., 1808, (a.) guilders 168,595 10 11, at 40 cts.	$67,438 21			
In London on same day, (b.) - - £44,598 15 8, at 4s. 6d.	198,216 82			
			265,655 03	
2d. Remittances outstanding, viz:				
Amount paid for at the treasury, and remitted to Amsterdam before the 1st January, 1809, but not received by the commissioners till after that day, - - - G. 738,443 16 08, at 40 cts.	295,377 53			
Amount paid for at the treasury, and remitted to London before the 1st January, 1809, but not received by the bankers till after that day, - - - - £21,500, at 4s. 6d.	95,555 55			
			390,933 08	
			656,588 11	
3d. Amount of payments made at the treasury, before the 1st January, 1809, for bills which have been protested for non-payment, and which, on that day, had not been repaid into the treasury, as explained in the last annual report, statement B, -			13,357 00	
				669,945 11
II. Deduct amount short provided on account of the domestic debt, as follows:				
The demands unsatisfied on the 1st January, 1809, were the following, viz:				
1st. Dividends payable by the commissioners of loans, including the dividends due on that day, and exclusive of dividends no longer demandable at their offices, -			1,351,349 67	
2d. Unclaimed dividends payable at the treasury, - - - -			16,467 72	
			1,367,817 39	
The provision made for the above objects was as follows, viz:				
1st. Cash due from commissioners of loans, deceased and out of office, -	9,729 56			
2d. Cash in the hands of commissioners of loans in office,	1,339,234 05			
3d. Amount over-advanced at the treasury, for the payment of dividends,	12 00			
			1,348,975 61	
Leaving the sum short provided on the 1st January, 1809, to meet all the payments on account of the domestic debt, - - - - - - - - - -				18,841 78
Total amount of provision for the public debt, remaining unapplied on the 31st December, 1808,				$651,103 33

NOTES TO STATEMENT B.

(a.) The balance in the hands of the bankers at Amsterdam, on the 31st December, 1808, per treasury report, No. 21,779, was - - - - - - - - - Guilders,	469,113 05 03
But in this sum was included sundry sums paid to the bankers, by individuals, in 1808, under agreements with the Secretary of the Treasury, which were not paid for at the treasury, till 1809, and appear as a part of the remittances made to Amsterdam in that year, as detailed in the statement D, accompanying the present report. These are, therefore, in the present statement, to be deducted from the balance, appearing by the treasury report to be in the hands of the bankers at the end of the year 1808, and amount to - - - - - - - -	300,517 14 08
And leave the sum above stated, - - - - G.	168,595 10 11
(b.) The balance in the hands of the bankers at London, on the 31st December, 1808, per treasury report No. 21,566, was - - - - - - - - -	£702 18 06
In that treasury settlement, credit was allowed the bankers, conformably to their charges, for the dividends on Louisiana, exchanged, and converted stocks, payable on the 1st day of January, 1809; but as those payments belong to the year 1809, the amount thus charged is considered, in this report, as being in their hands on the 31st December, 1808. The amount of these dividends, with the commission on the Louisiana interest, is - - - - - - -	43,895 17 02
And makes the sum above stated, - - - -	£44,598 15 08

TREASURY DEPARTMENT, *Register's Office, February 2*, 1810.

JOSEPH NOURSE, *Register.*

C.

List of Warrants drawn, according to law, during the year 1809, on the Treasurer of the United States, on account of the reimbursement and interest of the Domestic Debt.

WARRANTS.				IN WHOSE FAVOR.	AMOUNT.
Numbers.	Dates.				Dollars. Cents.
974	March	10	1809,	Sherwood Haywood,	1,050 00
975	"	"	"	Peter Freneau,	35,000 00
976	"	"	"	John Pooler,	1,000 00
991	"	15,	"	William Gardner,	5,800 00
992	"	"	"	Benjamin Austin,	136,000 00
993	"	"	"	Christopher Ellery,	7,950 00
994	"	"	"	Jonathan Bull,	18,500 00
1012	"	20,	"	William Few,	225,000 00
1013	"	"	"	James Ewing,	4,450 00
1014	"	"	"	Thomas Nelson,	7,000 00
1015	"	"	"	Edward Hall,	20,013 40
1019	"	23,	"	Stephen Moylan,	161,629 70
1030	"	25,	"	John Stockton,	1,902 24
1031	"	28,	"	George Simpson,	70,244 56
1032	"	"	"	James Davidson,	18,092 20
1033	"	"	"	Thomas T. Tucker,	1,932 13
1245	June	5,	"	William Gardner,	5,800 00
1246	"	"	"	Sherwood Haywood,	1,000 00
1247	"	"	"	Peter Freneau,	33,000 00
1248	"	"	"	John Pooler,	1,000 00
1268	"	16,	"	Benjamin Austin,	135,000 00
1269	"	"	"	Christopher Ellery,	7,700 00
1270	"	"	"	Jonathan Bull,	17,300 00
1271	"	"	"	William Few,	230,000 00
1272	"	"	"	James Ewing,	4,300 00
1273	"	"	"	Thomas Nelson,	4,500 00
1283	"	22,	"	Stephen Moylan,	160,785 45
1284	"	"	"	John Stockton,	1,808 48
1285	"	"	"	Edward Hall,	19,757 61
1299	"	27,	"	George Simpson,	68,825 45
1300	"	"	"	James Davidson,	17,649 32
1302	"	"	"	Thomas T. Tucker,	1,722 13
1575	September	6,	"	William Gardner,	5,712 17
1576	"	"	"	Do.	5,850 00
1577	"	"	"	Sherwood Haywood,	8,000 00
1578	"	"	"	Do.	1,900 00
1579	"	"	"	Peter Freneau,	32,983 34
1580	"	"	"	Do.	29,000 00
1581	"	"	"	John Pooler,	750 00
1588	"	14,	"	Jonathan Bull,	17,500 00
1589	"	"	"	Do.	6,543 88
1590	"	"	"	Christopher Ellery,	7,300 00
1591	"	"	"	Do.	13,349 73
1592	"	"	"	Benjamin Austin,	130,000 00
1593	"	"	"	Do.	185,979 08
1594	"	15,	"	Thomas Nelson,	7,000 00
1595	"	"	"	Do.	25,914 08
1596	"	"	"	John Stockton,	1,672 03
1597	"	"	"	James Ewing,	4,350 00
1598	"	"	"	Do.	14,392 70
1599	"	"	"	William Few,	235,000 00
1600	"	"	"	Do.	290,329 68
1606	"	20,	"	Edward Hall,	19,559 62
1610	"	22,	"	Thomas T. Tucker,	2,142 13
1611	"	"	"	Stephen Moylan,	23,277 17
1612	"	"	"	James Davidson,	17,727 90
1613	"	"	"	Do.	17,749 71
1614	"	"	"	George Simpson,	68,186 00
1617	"	25,	"	John Stockton,	1,802 46
1829	December	11,	"	William Gardner,	10,283 17
1830	"	"	"	Do.	10,900 00
1831	"	"	"	Jonathan Bull,	1,164 59
1832	"	"	"	Do.	34,800 00
1833	"	"	"	Sherwood Haywood,	5,667 09
1834	"	"	"	Do.	2,400 00
1835	"	"	"	Peter Freneau,	11,343 06
1836	"	"	"	Do.	60,000 00
1837	"	"	"	John Pooler,	2,500 00
1844	"	"	"	Benjamin Austin,	216,931 32
1845	"	"	"	Do.	265,000 00
1846	"	"	"	Christopher Ellery,	1,013 23
1847	"	"	"	Do.	13,800 00
1848	"	"	"	James Ewing,	9,981 40
1849	"	"	"	Do.	7,000 00
1850	"	"	"	Thomas Nelson,	7,510 25
1851	"	"	"	Do.	10,000 00
1857	"	23,	"	Edward Hall,	3,828 01
1858	"	"	"	Do.	42,433 56
1861	"	"	"	Thomas T. Tucker,	3,854 36

LIST—Continued.

WARRANTS. Numbers.	WARRANTS. Dates.	In whose favor.		AMOUNT. Dollars. Cents.
1862	December 23, 1809, -	William Few, - - -		263,960 90
1863	" " " -	Stephen Moylan, - - -		264,530 25
1864	" " " -	John Stockton, - - -		3,310 73
1865	" " " -	Do. - - -		1,000 00
				3,852,896 27
1034	March 28, " -	Thomas T. Tucker,	$229,043 43	
1301	June 27, " -	Do.	229,253 43	
1615	September 22, " -	Do.	228,833 43	
1859	December 23, " -	Do.	462,395 23	
1860	" " " -	Do.	747,643 43	
				1,897,168 95
				$5,750,065 22

List of Warrants drawn according to law, during the year 1809, *on the Treasurer of the United States, on account of the payment of interest on the Louisiana Stock.*

WARRANTS. Numbers.	WARRANTS. Dates.	IN WHOSE FAVOR.	Amount. Dollars. Cts.
825	January 2, 1809, -	George Simpson, - - -	101,500 00
931	February 16, " -	Do. - - -	417 58
984	March 13, " -	Jonathan Burrall, -	44,888 85
1011	" 20, " -	Peter Roe Dalton, - - -	53,155 53
1156	April 11, " -	Timothy Paxson, - - -	1,419 60
1205	May 6, " -	Peter Roe Dalton, - - -	434 96
1206	" " " -	Jonathan Burrall, - - -	112 22
1208	" 9, " -	George Simpson, - - -	18,266 67
1209	" " " -	Do. - - -	55 51
1278	June 20, " -	Elisha Leavenworth, - - -	16,328 65
1279	" " " -	James Davidson, - - -	545 54
1514	July 31, " -	Peter Roe Dalton, - - -	35,700 00
1559	August 26, " -	Jonathan Burrall, - - -	12,600 00
1583	Sept. 11, " -	Samuel R. Fisher, - - -	3,304 60
1605	" 20, " -	Peter Roe Dalton, - - -	102,236 17
1749	October 9, " -	Do. - - -	34,911 66
1776	" 30, " -	Do. - - -	101,913 28
1787	November 8, " -	Charles J. Nourse, - - -	558 57
1800	" 21, " -	Capt, Samuel Evans, - - -	160,000 00
1815	" 28, " -	Peter Roe Dalton, - - -	686 89
1856	December 22, " -	Jonathan Burrall, - - -	31 50
			$689,067 78

Included in the foregoing list of warrants are the following warrants for commissions to agents who purchased the bills, at one-fourth of one per cent.

No. 931,	February 16,	George Simpson, - - - - - -		$417 58
1205,	May 6,	Peter Roe Dalton, - - - - - -		434 96
1206,	" "	Jonathan Burrall, - - - - - -		112 22
1209,	" 9,	George Simpson, - - - - - -		55 51
1815,	Nov. 28,	Peter Roe Dalton, - - - - - -		686 89
1856,	Dec. 22,	Jonathan Burrall, - - - - - -		31 50
				$1,738 66

List of Warrants drawn according to law, during the year 1809, *on the Treasurer of the United States, on account of paying certain parts of the Domestic Debt.*

WARRANTS. Numbers.	WARRANTS. Dates.	In whose favor.	AMOUNT. Dollars. Cts.
900	February 3, 1809, -	Samuel L. Mitchill, - - -	16 46
1816	November 29, 1809, -	Patrick Ferrall, - - -	241 65
			$258 11

Amount drawn according to law, during the year 1809, *on the Treasurer of the United States, for the payment of debts due to Foreign Officers.*

June 14,	Warrant No. 1262, in favor of John Mason, attorney for the heirs of Brigadier General Armand, Marquis de la Rouerie, - - - - - -	$13,307 41

RECAPITULATION.

Interest and reimbursement of the domestic debt, - - - - -	$5,750,065 22
Interest on Louisiana stock, - - - - - - -	689,067 78
Payment of certain parts of the domestic debt, - - - - -	258 11
Debts due to foreign officers, - - - - - - - -	13,307 41
	$6,452,698 52

TREASURY DEPARTMENT, *Register's Office, January* 31, 1810.

JOSEPH NOURSE, *Register.*

D.

Amount of remittances, during the year one thousand eight hundred and nine, for the payment of interest upon the Louisiana six per cent. stock.

G. 250,000 on Antwerp, which produced in Amsterdam,	*G.* 255,981 3 0	cost 40 cts. per guilder, - -	100,000
		Interest thereon,	1,500 } $101,500 00
	49,216 11 8	cost 41 cts. per guilder, - - - -	20,178 79
	118,380	42 do. - - - - -	49,719 60
	82,488 18	43 do. - - - - -	35,470 23
	400,000	specie shipped to Amsterdam by the frigate John Adams, Captain Evans, - - - - -	160,000 00
	G. 906,066 12 8	which cost, - - - - - -	$366,868 62

£11,450 0 0	cost 1 per cent. advance, - - -	$51,397 74	
2,000 0 0	1½ do. - - - -	9,022 22	
31,919 18 10	2 do. - - - -	144,703 73	
11,630 1 2	2½ do. - - - -	52,981 37	
2,000 0 0	3½ do. - - - -	9,200 00	
11,500 0 0	4 do. - - - -	53,155 53	
£70,500 0 0		$320,460 59	
	Deduct fractions rejected in the purchase, -	9	
			320,460 50
Applied to remittances, - - - - - - - - - -			687,329 12
Paid agents for commissions, - - - - - - - - -			1,738 66
			$689,067 78

Warrants issued in the year 1809, on account of the interest on the Louisiana six per cent. stock, as per statement C, - - - - - - - - - - - - $689,067 78

Loss arising on remittances.

G. 906,066 12 8 -	at par, - - - - -	$362,426 65
£70,500 0 0 -	do. - - - -	313,333 33
		675,759 98
Remittances cost, - - - - - - - -		687,329 12
	Loss,	$11,569 14

TREASURY DEPARTMENT, *Register's Office, January* 31, 1810.

JOSEPH NOURSE, *Register.*

E.

Statement of repayments made into the Treasury, during the year 1809, *on account of the Public Debt.*

No. of warrants.	Dates of warrants.	On whom drawn.	Principal.	Damages and interest.	Amount of warrants.
1250,	June 24,	David Lewis, for the difference between the amount of a bill of exchange, drawn by him on Hope and Co. and what was paid thereon, per report No. 21,697, - - -	93 20	10 41	103 61
1251,	June 24,	Cranston, Alexander, and Smith, for cost of protest, on four bills of exchange drawn by them under arrangement that they were not to be paid for at the treasury until paid in Holland, per report No. 21,698, - -	- -	40 75	40 75
			$93 20	$51 16	$144 36

TREASURY DEPARTMENT, *Register's Office, January* 31, 1810.

JOSEPH NOURSE, *Register.*

F.

An estimate of the application, made in the year 1809, *of the funds provided for the payment of the Principal and Interest of the Public Debt.*

I. *On account of the Principal.*

1.	Reimbursement of six per cent. and deferred stocks, estimated at		$1,330,695 50	
2.	Ditto of exchanged six per cent. stock,		2,242,218 24	
3.	Ditto of the unfunded registered debt, including arrearages of interest,	$258 11		
	Reimbursement of debts due to foreign officers, including ditto,	13,307 41		
			13,565 52	
4.	Of the foreign debt, viz:			
	Last instalment of the loan of 3,000,000 guilders, of Jan. 1, 1794, Gs. 600,000, at 40 cts.		240,000 00	
				$3,826,479 26

II. *On account of Interest and Charges.*

1.	Interest on the domestic funded debt, estimated for 1809, at		$2,177,154 40	
2.	Interest on Louisiana stock, domesticated,		4,050 00	
3.	Interest and charges on foreign debt, viz:			
	Interest on exchanged and converted stocks, payable in London and Amsterdam,	$34,616 56		
	On Dutch debt, at Amsterdam—Interest, *G.* 30,000			
	Charges, 620			
	G. 30,620 at 40 cents,	12,248 00		
	On Louisiana stock, in London and Amsterdam, interest and charges,	674,400 00		
		$721,264 56		
	Loss in exchange, per statement D, herewith,	11,569 14		
	Commissions to agents in America, for purchasing bills,	1,738 66		
			734,572 36	
				2,915,776 76
				$6,742,256 02

G.

An estimate of the funds provided, before the 1st *January*, 1810, *for the payment of principal and interest of the public debt falling due after that day.*

I. *On account of the Foreign Debt.*

Cash in the hands of commissioners and agents in Europe, on 31st Dec. 1808, per preceding statement B,				$656,588 11
The remittances made during the year 1809, per preceding statement D, are as follow, viz:				
To Amsterdam,	*Guilders*, 906,066.12.8			
Of which there was protested for non-payment,	233.00.0			
	Guilders, 905,833.12.8	at 40 cts.	$362,333 45	
To London,	£70,500	at 4*s*. 6*d*.	313,333 33	
				675,666 78
Total to be accounted for,				$1,332,254 89
The amount applied during the year 1809, per preceding estimate F, is calculated to have been—For principal,			$240,000 00	
For interest and charges,			721,264 56	
				961,264 56
The balance in the hands of agents in Europe, or in remittances outstanding, may, therefore, be estimated, on the 31st December, 1809, to be				370,990 33
The amount of protested bills outstanding on the same day, was, as per last annual report—				
Balance unrecovered of A. Brown's, and Brown and Hackman's bills, for 120,000 guilders,				13,357 00
				$384,347 33

II. From which deduct, on account of the domestic funded debt,

For unclaimed dividends, demandable at the treasury, and not yet advanced to the bank for payment to the creditors, estimated at	22,894 70
	$361,452 63

H.

A General Statement of the several stocks transferred to the United States, to the 31st December, 1809, the interest on which, by the acts of 8th May, 1792, and 3d March, 1795, is appropriated for the redemption of the public debt.

	Old six per cent. stock.	3 per cent. stock.	Deferred 6 per cent. stock.	5 per cent. stock.	Five and a half per cent. stock.	Four and a half per ct. stock.	4 per cent. stock.	Navy 6 per cent. stock.	8 per cent. stock.	Exchanged 6 per cent. stock.	Converted 6 per ct. stock.	Amount of the several species of stock.
Reimbursement of the foreign debt to 31st December, 1809,	-	-	-	$8,200,000	-	$820,000	$3,180,000	-	-	-	-	12,200,000 00
" of the Navy six per cent. stock,	-	-	-	-	-	-	-	$711,700	-	-	-	711,700 00
" of the five and a half per cent. stock,	-	-	-	-	1,751,742 56	-	-	-	-	-	-	1,751,742 56
" of the four and a half per cent. stock,	-	-	-	-	-	176,000	-	-	-	-	-	176,000 00
" of the eight per cent. stock,	-	-	-	-	-	-	-	-	$5,302,900	-	-	5,302,900 00
" of the exchanged six per cent. stock,	-	-	-	-	-	-	-	-	-	2,242,218 24	-	2,242,218 24
Purchased with moneys received on account of surplus duties to the end of 1790,	$439,016 12	401,072 90	631,786 86	-	-	-	-	-	-	-	-	1,471,875 88
Purchased on account of the loan of $2,000,000, of 12th August, 1790,	353,604 95	31,731 94	137,588 66	-	-	-	-	-	-	-	-	522,925 55
" out of the interest fund, or applied therefrom,	140,588 08	79,055 79	118,625 59	-	95,757 44	-	-	-	-	-	-	434,026 90
" out of moneys arising from imports and tonnage, and from the sale of public lands,	-	-	-	-	-	-	-	-	1,056,700	300,007 62	-	1,356,707 62
In payment for lands sold under certain acts of Congress,	65,308 79	85,877 91	20,968 90	-	1,400 00	-	-	-	122,900	700 00	$80 00	297,235 60
" for lands on Lake Erie, sold to the State of Pennsylvania,	60,449 44	60,718 25	30,224 72	-	-	-	-	-	-	-	-	151,392 41
" of certain balances which originated prior to the present constitution,	7,220 63	7,187 64	16,936 17	-	-	-	-	-	-	-	-	31,344 44
In the repayment of commutation of certain military officers, placed on the pension list,	14,934 22	10,472 40	7,467 09	-	-	-	-	-	-	-	-	32,873 71
In discharge of debts due to foreign officers,	186,988 23	22,438 58	-	-	-	-	-	-	-	-	-	209,426 81
" of the registered debt, per act of 12th June, 1798,	86,566 54	-	-	-	-	-	-	-	-	-	-	86,566 54
" of loan office and final settlement certificates, per the same act,	55,888 98	-	27,581 84	-	-	-	-	-	-	-	-	83,470 82
Stock arising from specie paid for services and supplies, prior to the 4th March, 1789,	515,460 94	-	-	-	-	-	-	-	-	-	-	515,460 94
Unapplied of 660,000 dollars, six per cent. stock, remitted on account of the Dutch debt in 1795,	20,000 00	-	-	-	-	-	-	-	-	-	-	20,000 00
Total amount to the credit of the commissioners of the sinking fund, to 31st December, 1809, *Dolls.*	1,946,026 92	698,555 41	991,179 83	8,200,000	1,848,900 00	996,000	3,180,000	711,700	6,482,500	2,542,925 86	80 00	*27,597,868 02

* Nominal amount transferred, to 31st December, 1808, as per document marked H, in the preceding annual statement, $25,115,649 78

Additional for 1809. Foreign debt, on interest from 1st January, 1809, - - - $240,000 00

Exchanged six per cent. stock, on interest from 1st October, 1809, - $1,151,469 11

1st January, 1810, - 1,090,749 13

2,242,218 24

2,482,218 24

As above, - - - $27,597,868 02

TREASURY DEPARTMENT, *Register's Office, 31st January*, 1810.

JOSEPH NOURSE, *Register.*

I.

Statement of moneys arising from interest on stock transferred to the United States, being the amount drawn by the agent to the trustees for the redemption of the Public Debt, during the year 1809, *pursuant to the act of* 8th *May*, 1792, *agreeably to statements made at the Treasury.*

1809, March 28.	Warrant No.	1,034,	per treasury statement,	No. 22,021,	- - -	$229,043 43
" June 27.	do.	1,301,	do.	do.	- - -	229,253 43
" Sept. 22.	do.	1,615,	do.	do.	- - -	228,833 43
" Dec. 23.	do.	1,860,	do.	22,313,	- - -	747,643 43
						$1,434,773 72

TREASURY DEPARTMENT, *Register's Office, January* 31, 1810.

JOSEPH NOURSE, *Register.*

K.

Statement of moneys drawn by the agent to the trustees for the redemption of the Public Debt, in the year 1809, *being an account of moneys received into the treasury from sales of public lands, pursuant to the act of the* 3d *March*, 1795, *agreeably to statements made at the Treasury.*

1809, December 23. Warrant No. 1,859, per treasury statement, No. 22,313, - - - $462,395 23

TREASURY DEPARTMENT, *Register's Office, January* 31, 1810.

JOSEPH NOURSE, *Register.*

L.

At a meeting of the Commissioners of the Sinking Fund, held on the 18th March, 1809:

Present: ROBERT SMITH, *Secretary of State.*
ALBERT GALLATIN, *Secretary of the Treasury.*
C. A. RODNEY, *Attorney General U. S.*

The Secretary of the Treasury laid before the Board a report, dated the 18th day of March, 1809, which was read, and is as follows, viz:

That there was paid, during the year 1808, in order to complete the reimbursement of the eight per cent. stock, a sum of - - - - - - - - - - - -	1,547,000
In advance, and on account of the annual appropriation of - - - - - -	8,000,000
On account of the public debt for the year 1809, leaving a sum of - - - - -	$6,453,000
Which must, in conformity with existing laws, be applied, during the present year, to the payment of the principal and interest of the public debt.	
That the payments to be made during the present year, on account of the interest on the debt, including the annual reimbursement of the six per cent. and deferred stocks, were estimated at	4,226,000
Leaving a sum of - - - - - - - - - - - -	$2,227,000

Which, the market price of stocks being above the rate fixed by law for purchases, can only be applied to the reimbursement of the exchanged six per cent. stock, in conformity with the provisions of the act, supplementary to the act, entitled "An act making provision for the redemption of the whole of the public debt of the United States."

And that, considering the probable amount of receipts and expenditures during the present year, it is not believed that all the demands on the treasury, including the abovementioned sum of $2,227,000, can be discharged, unless a loan be obtained equal to the amount of the principal of the public debt thus reimbursed.

Whereupon,

Resolved, That a sum not exceeding $2,250,000 be applied, during the present year, to the reimbursement of the principal of the exchanged six per cent. stock, in conformity with the provisions of the act last abovementioned.

Resolved, That the Secretary of the Treasury be authorized, with the approbation of the President of the United States, to borrow a sum equal to that of the principal of the public debt which may be thus reimbursed, in conformity with the provisions of the tenth section of the act, entitled "An act making further provision for the support of public credit, and for the redemption of the public debt."

R. SMITH, *Secretary of State.*
ALBERT GALLATIN, *Secretary of the Treasury.*
C. A. RODNEY, *Attorney General U. S.*

Attest,
EDWARD JONES, *Sec'ry to the Commissioners of the Sinking Fund.*

11th CONGRESS.] No. 314. [2d SESSION.

MEDITERRANEAN FUND.

COMMUNICATED TO THE SENATE, FEBRUARY 19, 1810.

To the Senate of the United States:

I transmit a report of the Secretary of the Treasury, complying with their resolution of the 12th instant.

JAMES MADISON.

February 17, 1810.

TREASURY DEPARTMENT, *February* 16, 1810.

SIR:

I have the honor to enclose two statements, prepared in obedience to the resolution of the Senate, of the 12th instant.

I have the honor to be, with the highest respect, sir, your obedient servant,

ALBERT GALLATIN.

The PRESIDENT *of the United States.*

A.

Statement showing the value and amount of duties which accrued in consequence of the duty of two and a half per centum laid on all goods, wares, and merchandise, imported into the United States, paying a duty ad valorem, commencing on the 1st of July, 1804, and ending the 31st of December, 1808.

	VALUE OF			Duties on importations.	Drawback on exportations.	Nett amount of duties, after deducting drawbacks.	3½ per ct. retained on merchandise exported, entitled to drawback.	10 per cent. additional duty on merchandise imported in foreign vessels.	Total amount of duty arising from the Mediterranean fund.
	Importations.	Exportations.	Importations, after deducting exportations.						
From 1st July to 31st December, 1804,	$21,252,273	$1,954,428	$22,297,845	$606,306 82	$48,860 70	$557,446 12	$1,710 12	$3,881 77	$563,038 01
1st January to 31st Dec. 1805,	49,135,007	7,597,395	41,537,612	1,228,375 17	189,934 87	1,038,440 30	6,647 72	6,227 15	1,051,315 17
Do. to do. 1806,	54,826,439	10,044,026	44,782,413	1,370,660 97	251,100 65	1,119,560 32	6,277 51	4,039 99	1,129,877 82
Do. to do. 1807,	56,789,182	10,516,514	46,272,668	1,419,729 55	262,912 85	1,156,816 70	9,201 95	2,130 50	1,168,149 15
Do. to do. 1808,	20,255,140	543,770	19,711,370	506,378 50	13,594 25	492,784 25	475 79	2,704 48	495,964 52
Total, - -	$205,258,041	$30,656,133	$174,601,908	$5,131,451 01	766,403 32	$4,365,047 69	$24,313 09	$18,983 89	$4,408,344 67

TREASURY DEPARTMENT, *Register's Office, February 15th*, 1810.

JOSEPH NOURSE, *Register.*

B.

Statement showing the amount of duties which accrued on merchandise imported into the United States from ports on the Mediterranean, for each of the years ending on the 30th of September, 1805, 1806, 1807, and 1808.

	1805.	1806.	1807.	1808.	Total.
From Gibraltar, - - - - - - -	$8,028	$4,148	$6,999	$15,344	$34,519
French European ports on the Mediterranean, -	230,162	190,551	322,097	225,366	968,176
Spanish do. do do. - -	409,403	411,614	462,757	245,601	1,529,375
Italy, - - - - - - -	191,714	263,833	251,507	147,930	854,984
Trieste, and other Austrian ports on the Adriatic,	16,207	93,927	49,491	50,783	210,408
Turkey, Levant, and Egypt, - - - -	7,333	6,665	17,984	389	32,371
(*a*) Morocco and Barbary States, - - -	-	-	4,272	2,724	6,996
Total, - Dollars,	862,847	970,738	1,115,107	688,137	3,636,829

This statement shows the *gross* amount of duties, without deducting the drawbacks on account of re-exportations of the same articles. These could not be abstracted without recurring to all the accounts of the collectors for drawbacks paid, and much labor and delay.

A. G.

(*a*.) Including the ports of Morocco, on the Atlantic.

TREASURY DEPARTMENT, *Register's Office, February* 15, 1810.

JOSEPH NOURSE, *Register.*

11th CONGRESS.] No. 315. [2d SESSION.

BANK OF THE UNITED STATES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 19, 1810.

Mr. MONTGOMERY, from the committee to whom was referred the petition of the stockholders of the Bank of the United States, made the following report:

That, in proceeding to the consideration of the said petition, your committee instructed their chairman to address a letter to the Secretary of the Treasury, requesting him to furnish such information or observations as he might think proper, in relation to the subject matter thereof, as connected with the financial and commercial interests of the United States. In reply to which, the Secretary, by his letter to the chairman, referred your committee to his former report on the said subject, made to the Senate of the United States, in obedience to the order of that House.

Your committee have been attended by agents of the petitioners, who, in addition to the matters contained in the petition, have suggested to your committee that the object of the petitioners was to obtain the renewal of the charter in its present form; that, for this renewal, the bank is willing to make compensation, either by loans, at a rate of interest, or by a sum of money to be agreed upon, or by an increase of the capital stock, by a number of shares to be taken and subscribed for by the United States, to an amount adequate to the compensation to be agreed upon for such renewal.

These agents also suggested, that they were fully authorized and empowered to offer and conclude the terms, specifically connected with those propositions.

Your committee not feeling themselves authorized to enter into such terms, and judging that the extent of those propositions would better apply to the details of a bill, than to the adoption of a principle to be first settled by the House, have, therefore, foreborne to inquire into the extent of the propositions, and, without expressing an approbation or rejection of these offers, or giving an opinion as to the plan and reasoning of the Secretary of the Treasury, your committee, in order that the opinion of the House on this great national question may be declared previous to entering into the details connected with the subject, recommend the following resolution:

Resolved, That it is proper to make provision for continuing the establishment of the Bank of the United States, with offices of discount and deposite, under the regulations necessary for the beneficial administration of the national finances, during such time, and on such conditions, as may be defined by law.

11th CONGRESS.] No. 316. [2d SESSION.

ALLOWANCE OF DRAWBACK.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 21, 1810.

Mr. NEWTON, from the Committee of Commerce and Manufactures, to whom was referred the petition of George Armroyd and Co. made the following report:

The petitioners state that, on the 10th of July, 1807, certain goods, wares, and merchandise, were imported in the schooner Christianstadt, into the United States, viz. at Wilmington, in the district of Delaware, and that the same were afterwards transported, coastwise, in the sloops Carolina and Ann, to Philadelphia.

That, on the 2d day of October, 1809, Mr. Percival, one of the partners of the firm, made application, at the custom house of Philadelphia, to know whether the merchandise was then entitled to drawback: the deputy collector and naval officer, on examination, determined that the merchandise was entitled to the drawback, and would continue so if shipped on the 3d or 4th of October.

That, on the 3d of October, the merchandise was shipped for a foreign port, after having previously obtained the export permits. The petitioners further state, that, at the usual period, certificates for debentures were issued, subscribed by the deputy collector and naval officers, and delivered to the petitioners, to enable them to receive, from the collector at Wilmington, the amount of the drawback, and that, on the application of the petitioners to the collector of Wilmington, for the amount of the debentures, he refused to pay the same, alleging as a reason, that the merchandise had been too long within the United States to be entitled to the drawback of duties. All the facts set forth in this statement are supported by custom house certificates. Two letters, one from the Comptroller of the Treasury, and the other from the deputy collector of the custom house at Philadelphia, accompany the petition. By the computation of the Comptroller, the time during which the merchandise was entitled to a drawback, had expired by a day, but, from the calculation made by the deputy collector and naval officer of Philadelphia, the exportation took place two days within the period allowed for transshipments of merchandise with benefit of drawback.

The committee are of opinion, that the drawback of duties in this case, as made out by George Armroyd and company, ought to be allowed, inasmuch as they were induced to make the shipment of merchandise for a foreign market, under a conviction that the same was entitled to the allowance of a drawback of duties, by the decision of the deputy collector and naval officer of the custom house at Philadelphia, whose province it is to superintend importations and exportations of merchandise.

The committee are disposed to exact a strict compliance with law, in matters of great public concern. when the party acts spontaneously, or from advice of persons not clothed with the insignia of office; but, under the circumstances of this case, they do not admit that it comports either with the honor or justice of the National Legislature, to take advantage of an error, if error it be, committed by citizens acting in conformity to the decision of its authorized agents. It appears, from the documents before the committee, that George Armroyd and Co. would never have exported the merchandise, had they not been previously assured, by the proper authority, that the drawback of duties would be allowed. The difficulty in this case arises in a great measure in the three following circumstances: 1st. The time allowed for the exportation, with an allowance of the drawback, being made up of parts of different years. 2d. The deduction of the time during which the embargo was in force, viz: from the 22d of December, 1807, to the 15th of March, 1809. And 3dly. The intervention of leap year.

The committee are not disposed to rest the claim of the parties to the justice of the National Legislature on either of the three points stated.

Their decision is founded on the official acts of the deputy collector and naval officer of the port of Philadelphia. The letter of Mr. Graff, the deputy collector, clearly proves that the petitioners acted fairly, and in strict conformity to the usage of the custom house.

Though the committee make their decision in favor of the parties, on the grounds stated, yet, they are satisfied it might be made to depend, with great propriety, on the other points. The calculation of the Comptroller of the Treasury, contained in his letter, to which the committee beg leave to refer, differs from that made by officers of the customs at least by a day. According to strict and fair computation, it appears that the additional day in leap year should be given as a day of grace to the petitioners. If there had been no embargo, part of leap year would have been computed in the time allowed for the exportation with benefit of drawback. It never was the intention of the Legislature to narrow the privilege of exportation with the allowance of drawback of duties, existing at the time the embargo was laid, as is clearly evinced by the passage of the law, to prevent the time, during which the embargo should be in force, being computed as making part of the term of twelve calendar months, during which, goods, wares, or merchandise, imported into the United States, must be exported, in order to be entitled to a drawback of the duties paid on the importation. If there had been no suspension of foreign trade, the impression on the committee, from the statement of the deputy collector, Mr. Graff, is, that the additional day would have been allowed to the petitioners.

From this view of the case, the committee respectfully submit the following resolution:

Resolved, That the prayer of the petitioners is reasonable, and ought to be granted.

TREASURY DEPARTMENT, *Comptroller's Office*, *December* 8, 1809.

SIR:

Your letter of the fourth, with one from Mr. Graff, relative to an exportation of merchandise imported into the district of Delaware, and exported from Philadelphia, is received.

The collector of Delaware has been informed that the exportation was not made in time, and therefore, that the merchandise was not entitled to drawback.

The date of importation was the 10th of July, 1807, and the export entry was on the 3d of October, 1809. Including the day of importation and that of exportation, and excluding the time that the embargo was in force, there will remain 366 days.

Now, as 366 days are made up of parts of the years 1807 and 1809, and the intermediate was leap year, there can be no question but that the goods were exported too late by one day. The law requires that an exportation for drawbacks shall be made in twelve calendar months, and those months will always be comprehended in 365 days, except in leap year, in which 366 days are contained.

Enclosed is a copy of the calculation made at the treasury.

I am, sir, respectfully, your obedient servant,

G. DUVALL.

JOHN STEELE, Esq.

Imported 10*th July*, 1807.

			Days.
	July,		21
	August,		31
	September,		30
	October,		31
	November,		30
	December,		21
			164
1809.	March,	16	
	April,	30	
	May,	31	
	June,	30	
	July,	31	
	August,	31	
	September,	30	
	October,	3	
			202
			366

PHILADELPHIA, *December* 4, 1809.

SIR:

On the 2d of October last, whilst yet acting as your deputy, Mr. Percival, of the house of George Armroyd and company, came to your office, (you were just then absent) and asked me whether goods imported on the 10th of July, 1807, were entitled to drawback, and when the time would expire. There was a considerable press of business at the time, and I asked him, have you tried the time, and do you say they are entitled to drawback? He answered he had, and that they were entitled thereto. I think I replied, if you are sure, there is no occasion for me to try; make out your entries, and get permit to ship your goods. He answered, that he wished me to examine, as a little while past I had declared the time to have expired in the case of some other goods, when he thought they were entitled to drawback. I did try, and made the time to expire on the 3d or 4th; at same time, I gave the date to the deputy naval officer, and he agreed with me. He said they were ready to ship the goods then, but the vessel was in the hands of the carpenters, and as there appeared some time to spare, and the goods could be laden on board in a few hours, they did not take out the export permit until the following day; and had I not, on the solemn declaration I had taken, not to suffer the revenue of the United States to be defrauded, been satisfied the goods were entitled to drawback, I never would have issued the permits, qualified the exporter to his entries, suffered the export bonds to be signed, and then have issued the certificates to obtain the brawback in Delaware district, all which has been done. The deputy naval officer, under like conviction, did sign the export permit and certificate No. 2. I feel much concern to find that the collector of Delaware has refused to issue the debentures, and that the certificates No. 2, have been returned. This, I believe, is the only act of mine, since you have been in office, which is likely to give you trouble; and I regret it more particularly, that it should have happened on the eve of my declining my situation as your deputy. The bonds were signed on the 5th, of course. The certificates were of that date, in order to enable the collector to know when the debentures ought to be made payable. I am not yet convinced that these goods are not legally entitled to drawback. What says the law? vol. 4, sec. 75, page 395. "Drawbacks shall be allowed and paid on all goods, wares, and merchandise, imported into the United States, whereupon the duties shall have been *paid*, or *secured* to be paid, as, within *twelve calendar months* after *payment* or *security* given, shall be exported to any foreign port or place," &c. The collector of Delaware makes twelve calendar months to consist of 365 days. They sometimes contain 366 days. But, sir, the law has always been construed so as to take in the date of the month of importation, of the following year, viz. Goods imported on the 10th of July, in one year, if shipped on the 10th of July, in the following, have always received the drawback. Your books will show many instances of this kind, and no demur has ever been made at the treasury. The law does not say within one year from the date of importation, but within twelve calendar months after *payment*, &c. A question would here arise, which I believe has never been agitated, when the twelve calendar months legally expire. A imports goods in a vessel entered at the custom house on the 10th of July, 1809; he enters his goods on the 15th, and *pays* the duties. B has goods in the same vessel, and he *secures* the duties on the 20th. Quere. Do the twelve calendar months expire on the 15th, 20th, or the 10th of July, 1810? But, admitting the true construction of the law to be *after* the date of importation, the calculation might be made in two ways, which appear to be just and legal—say, in this case,

	Months.	*Days.*
After the 10th of July, 1807, to 31st of same month,	0	21
August, September, October, November,	4	0
To December 21,	0	21
After 15th March, to 31st same month, 1809,	0	16
April, May, June, July, August, September,	6	0
October, 1st to 3d,	0	3
Say ten months and sixty-one days,	10	61

Or thus, which is according to common usuage, viz:

	Months.	*Days.*
After 10th of July, to 10th December, 1807,	5	00
To 21st December,	0	11
After 15th March, to 15th September, 1809,	6	00
To October 3d,	0	18
	11	29

Eleven months and twenty-nine days. This appears to be the law; it does not say 365 or 366 days. Suppose the law to say within three calendar months *from* the date of importation.

January 1st, to March 31st, would be 90 days for three calendar months; February 1st, to April 30th, would be 89 days for three calendar months; March 1st, to May 31st, would be 92 days for three calendar months.

The collector of Delaware's calculation is certainly incorrect. I cannot be persuaded but that the exporters George Armroyd and Co. are legally entitled to the drawback in question, and I respectfully request you will be pleased to lay this statement before G. Duvall, Esq. Comptroller of the Treasury, who, I trust, will, under the peculiar circumstances of the case, and giving the law a liberal construction, be induced to admit the claim, and direct payment thereof, by the collector of the district of Delaware.

Respectfully, I am, sir, your obedient servant,

JOHN GRAFF.

JOHN STEELE, Esq. *Collector of the district of Philadelphia.*

11th Congress.] No. 317. [2d Session.

REMISSION OF FORFEITURE.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 21, 1810.

Mr. Newton, from the Committee of Commerce and Manufactures, to whom was referred the petition of William W. Weymouth, of the city of Richmond, in the State of Virginia, made the following report:

The petitioner states that, on or about the year 1803, Mrs. Lucy Redford, widow and Executrix of James Redford, deceased, of Henrico county, in the State of Virginia, authorized the petitioner to apprehend a negro man, named Oliver, belonging to the estate of the said James Redford, deceased, and who was supposed to be living in New York. The petitioner states, that he found the said slave in New York, that he had him apprehended, and proved, to the satisfaction of Jacob Delamontagnie, one of the justices of the police office, in the said city of New York, that Oliver was a fugitive slave, on which he was committed to the custody of the keeper of bridewell; that, on or about the 3d of March, 1809, the said slave was delivered to him, to be removed to his owner, residing in Virginia aforesaid. The petitioner further states, that, at the time last mentioned, he was master of the schooner Weymouth, bound from New York to Richmond, and that he took the slave on board, for the purpose aforementioned, and set sail for Richmond; but that, before he cleared the harbor of New York, two persons came on board; one of which was a deputy sheriff, and, by force or virtue of a real or pretended authority, took the said slave from the vessel, and carried him back to the city.

The petitioner further states, that he has been arrested, at the suit of the United States, and one Isaac Sherman, in an action of debt for the penalty of one thousand dollars, for not having, previous to the departure of the schooner from the port of New York, made out and subscribed duplicate manifests of having such slave on board, according to the directions of the ninth section of the act, entitled "An act to prohibit the importation of slaves into any port or place within the jurisdiction of the United States, from and after the first day of January, in the year 1808."

The Committee of Commerce and Manufactures do not hesitate to decide in favor of the petitioner. It is a case clearly made out, and is in every respect entitled to the same relief which was granted to Levin Jones, this session of Congress. As the cases are similar in principle, though differing in circumstances, the committee beg leave to refer to the report made in favor of Levin Jones, and solicit that it may be taken as part of this report.*

The committee recommend the adoption of the following resolution:

Resolved, That leave be given to report a bill for the relief of William W. Weymouth.

*See No. 310.

11th Congress.] No. 318. [2d Session.

MINT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, MARCH 16, 1810.

Treasury Department, *March* 15, 1810.

Sir:

I have the honor to transmit, herewith, a letter from the Comptroller of the Treasury, accompanied with sundry statements, which have been prepared in obedience to the act, entitled "An act establishing the mint, and regulating the coins of the United States," passed on the 2d of April, 1792.

I have the honor to be, very respectfully, sir, your obedient servant,

ALBERT GALLATIN.

The Honorable the Speaker *of the House of Representatives.*

Treasury Department, *Comptroller's Office*, *March* 14, 1810.

Sir:

The statements herewith, marked A, B, and C, have been prepared pursuant to the seventh section of an act of Congress, passed 2d of April, 1792, entitled "An act establishing a mint, and regulating the coins of the United States." They contain all the information relative to the transactions of the mint, which the settlements made at the treasury enable me to give.

I have the honor to be, sir, with great respect, your obedient servant,

G. DUVALL.

Albert Gallatin, Esq.

A.

Statement exhibiting the balance of Gold and Silver remaining in the hands of the officers of the Mint on the 31st December, 1808; the amount of deposites from 1st January to 31st December, 1809; the different species of Coins made and paid on account of deposites; allowance for wastage, and the balance remaining in the hands of the officers of the Mint, on the said 31st December, 1809; to be accounted for on a future settlement.

	Ounces. Dwt. Gr.	Dollars. Cts. M.
Balance of gold bullion, &c. remaining in the hands of the officers of the mint December 31, 1808,	124 07 18	2,209 86 5
Gold bullion deposited from 1st January to 31st December, 1809,	12,149 10 12	215,991 45 5
	12,273 18 06	218,201 32 0
Amount paid for deposites of gold from the 1st January to the 31st December, 1809,	- -	171,417 00 5
Add gold coins in the hands of the treasurer of the mint, 31st December, 1809,	- -	21,576 71 5
		192,993 72 0
Deduct this sum, being a balance of gold coins in the Bank of the United States on 31st December, 1808,	- -	23,618 72 0
		169,375 00 0
Gold coins made at the mint from 1st January to 31st December, 1809, viz: Half eagles, 33,875. Weight and value,	9,527 06 21	169,375 00 0
Gold bullion in the hands of the officers of the mint on 31st December, 1809,	2,712 09 06	48,219 99 0
Profit and loss for this sum, allowed for wastage in the coinage of gold in the year 1809,	34 02 03	606 33 0
As above,	12,273 18 06	218,201 32 0
Balance of silver bullion, &c. remaining in the hands of the officers of the mint on 31st December, 1808,	192,023 15 06	221,565 06 0
Silver bullion deposited from 1st January to 31st December, 1809,	473,891 02 00	546,797 30 5
	665,914 17 06	768,362 36 5
Amount paid for deposites of silver from 1st January to 31st December, 1809,	- -	692,089 40 5
Add silver coins in the hands of the treasurer of the mint on the 31st December, 1809,	- -	26,978 50 0
		719,067 90 5
Deduct this sum, being a balance of silver coins in the Bank of the United States on 31st December, 1808,	- -	11,691 90 5
		707,376 00 0
Silver coins made at the mint from 1st January to 31st December, 1809, viz: Half dollars, 1,405,810. Dimes, 44,710. Weight and value,	613,054 04 00	707,376 00 0
Silver bullion in the hands of the officers of the mint on the 31st December, 1809,	50,762 17 23	58,565 87 0
Profit and loss for this sum, allowed for wastage in the coinage of silver in the year 1809,	2,097 15 07	2,420 49 5
As above,	665,914 17 06	768,362 36 5

COMPTROLLER'S OFFICE, *February* 28, 1810.

ANDREW ROSS, *Clerk.*

B.

DR. *The Mint of the United States, in account of Copper purchased and coined from the commencement of the institution, to the 31st December, 1809.* CR.

	AVOIRDUPOIS WEIGHT.	TROY WEIGHT.	COST OF COPPER.
	lbs. oz. dms.	lbs. oz. grs.	Dollars. Cts. M.
To amount of rough copper and copper planchettes purchased from the commencement of the institution, to the 31st December, 1808, per statement marked B, accompanying the Comptroller's letter of 1st March, 1809, -	- -	768,889 2 2	213,632 71 0
To copper coinage for this sum, being the loss on the purchase of a bill of exchange on London, above par, - - - -	- -	- -	300 67 0
To amount of copper planchettes fit for striking, purchased in the quarter ending 31st December, 1809, - - - - -	44,800 0 0	54,444 5 6	15,589 84 0
Balance, being the amount gained on the coinage of copper since the establishment, -	- -	- -	37,331 52 5
		823,333 7 8	266,854 74 5

	TROY WEIGHT.	Value of copper at the rate of 7 dwts. to a cent.
	lbs. oz. dwt.	Dolls. Cts. M.
By amount of rough copper and copper planchettes accounted for from the commencement of the institution to the 31st December, 1808, per statement marked B, accompanying the Comptroller's letter of the 1st March, 1809, - - -	732,373 10 18	237,115 23 0
By amount of cents and half cents charged by the treasurer of the mint, as delivered to the treasurer of the United States, during the year 1809, viz:		
Cents. Half Cents.		
In the 1st quarter, - 48,500, 20,930, equal to $589 65		
2d do. - 161,367, 286,572, do. 3,046 53		
3d do. - 176,000, do. 880 00		
4th do. - 102,000, 520,000, do. 3,620 00	23,730 06 06	8,136 18 0
Balance, remaining on the 31st December, 1809, viz:		
In the hands of the treasurer of the mint, say, cents, 73,500, and half cents, 508,000, - - - - - - -	9,552 01 0	3,275 00 0
In the hands of the chief coiner, copper planchettes fit for striking, - - - - - - - -	53,457 07 13	18,328 33 05
Profit and loss for this quantity of copper, unaccounted for, -	4,219 05 11	
	823,333 7 8	266,854 74 5

COMPTROLLER'S OFFICE, *March* 1, 1810.

ANDREW ROSS, *Clerk.*

C.

Summary statement exhibiting the value of coins made at the mint; the amount of disbursements on account of the establishment; the amount allowed for wastage; the amount retained of deposites; and the amount gained on the coinage of copper, from the commencement of the institution to the 31st December, 1809.

Value of gold, silver, and copper coins made at the mint, to 31st December, 1808,			$7,461,259 03
Do. of gold coins made from 1st January, to 31st December, per account herewith, marked A,	$169,375 00		
Do. of silver coins made from 1st January to 31st December, per said account, herewith,	707,376 00		
Do. of copper coins made from 1st January to 31st December, per account herewith, marked B,	8,136 18		
			884,887 18
Total value of gold, silver, and copper coins,			$8,346,146 21
Nett charge on the coinage of gold, silver, and copper, to the 31st December, 1808, per account rendered,	328,809 10.5		
Add amount gained on the coinage of copper, to the same period,	34,705 79		
	363,514 89.5		
From the above deduct amount of wastage on gold and silver to the same period, viz.	$28,572 28.5		
To the above add the amount retained from deposites,	3,745 50		
	24,826 78.5		
			338,688 11
Add amount disbursed, on account of the establishment, from the 1st January to 31st December, 1809,			20,998 91
Add, also, amount of wastage on gold and silver to the 31st December, 1808,	28,572 28.5		
Do. from 1st January to 31st December, 1809,	3,026 82.5		
	31,599 11		
From the above deduct the amount retained from deposites, to 31st December, 1808,	$3,745 50		
Also, amount retained from 1st January to 31st December, 1809,	126 33.5		
	3,871 83.5		
			27,727 27.5
			387,414 29.5
Deduct amount gained on the coinage of copper, from the commencement of the institution to the 31st December, 1809, per statement herewith, marked B,			37,331 52.5
Nett amount chargeable to the coinage of gold, silver, and copper, from the commencement of the institution to the 31st December, 1809, including the cost of lots, buildings, machinery, &c.			$350,082 77

COMPTROLLER'S OFFICE, *March* 3, 1810.

ANDREW ROSS, *Clerk.*

11th CONGRESS.] No. 319. [2d SESSION.

LOANS AND ADDITIONAL DUTIES ON IMPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, MARCH 21, 1810.

January 8th, 1810.

SIR:

Having stated, in your several reports, that loans would constitute the principal resource of the United States for defraying extraordinary expenses, the Committee of Ways and Means have instructed me to request that you will report your opinion as to the most eligible mode of obtaining money by loan; keeping in view, both the facility of borrowing sums, commensurate with the exigencies of the United States, and the ultimate extinguishment of the debt contracted.

You have already given your opinion in favor of an increase of duties on importation. To what extent can this be carried with safety? Can any other resources, except taxes and loans, be relied on, for immediate revenue?

I have the honor to be, with respect, your most obedient,

JOHN W. EPPES.

ALBERT GALLATIN, Esq. *Secretary of the Treasury.*

TREASURY DEPARTMENT, *February* 26, 1810.

SIR:

I have the honor to submit the following observations in answer to the several objects of inquiry embraced by your letter of the 8th ultimo. The amount of extraordinary expenses which may be authorized by Congress being yet unascertained, it is not, even at this time, practicable to state, with precision, the sum which may be wanted on loan for the service of this year. And, in relation to ensuing years, it would be premature to lay down any general rules respecting the most eligible mode of borrowing sums of money, commensurate with the exigencies of the United States in case of war. It is, therefore, thought sufficient, for the present, to point out some of the most obvious means of effecting loans generally, leaving it a subject of subsequent consideration to decide, according to existing circumstances, on the most eligible mode, and on the arrangement of details.

The inquiries of the Committee of Ways and Means apply to the three following points: 1st. What is the most eligible mode of obtaining money by loan, keeping in view both the facility of borrowing sums, commensurate with the exigencies of the United States, and the ultimate extinguishment of the debt contracted? 2dly. To what extent can an increase of duties on importation be carried with safety? 3dly. Can any other resources, besides taxes and loans, be relied on for immediate revenue?

LOANS.

1st. The commissioners of the sinking fund will, out of the annual appropriation of eight millions of dollars for the payment of the debt, reimburse, in 1810, the residue of the exchanged six per cent. stock, amounting to $3,750,000, and in 1811, the whole of the converted six per cent. stock, amounting to $1,860,000 dollars. It is probable that the owners of those two species of stock would consent to re-loan the amount, provided it was made irredeemable for a few years.

2d. It has already been stated, in the annual report of November 5th, 1807, referred to in that of this year, "that the several banks of the United States might find it convenient, as the diminished commerce of the country might require less capital, to loan to Government a considerable portion of their capital stock, then computed at about forty millions of dollars." Such temporary loans can be obtained only to a limited amount, but they are convenient in two respects: 1st. They do not diminish the facility of obtaining other loans from individuals, inasmuch as they do not increase the amount of stock at market. 2dly. Being redeemable at will, and in any sums which may suit the convenience of Government, interest is paid only as long as the money is wanted; and the extinguishment of the debt contracted, is rendered more easy and certain.

3d. Loans may be obtained from individuals to an extent commensurate with the national capital, and limited by the existing demand for that capital for private purposes. The terms must vary according to circumstances, always giving the preference to the most simple form that can effect the object. A portion of the public lands may, perhaps, if necessary, either as a premium, or by giving an option to subscribers, be advantageously applied in facilitating loans, or improving their terms.

4th. Treasury notes, bearing interest, and payable to order, one year after date, may be annually issued, to a moderate amount, and be put in circulation, both through the medium of banks, and in payment of supplies. A portion would be absorbed during the year by the payment of public lands and revenue bonds, and the redemption of the residue be provided for by the loan of the ensuing year. This annual anticipation of the revenue, though liable to abuse, may, if kept within strict bounds, facilitate both the collection of the revenue and the loans themselves.

In relation to the extinguishment of the debt contracted, those who borrow can do nothing more than to provide and pledge funds sufficient for that object, and to give such a form to the debt as may not impede its redemption. To render it irredeemable for no longer time than is necessary in order to obtain the money; to make it reimbursable by instalments, at fixed periods; never to create, for the sake of diminishing the annual interest, a greater nominal amount of stock than the sum actually borrowed; and above all, never to incur expenses which are not actually necessary for the defence or welfare of the country; are principles essential for a nation which does not contemplate a system of perpetual and increasing debt. But, for its actual reimbursement, we must principally depend on the return of prosperous circumstances, on the growing resources of the country, and on the wisdom of our successors. The artificial provisions of a sinking fund may always be rendered inefficient by the necessities or extravagance of Government. The real amount of a national debt cannot be diminished, unless the aggregate of revenue, including the funds assigned to the sinking fund, and exclusively of new loans, exceeds the aggregate of expenditures, other than those for the payment of the principal of the debt. Favorable circumstances, and a rigid economy in the current expenses, have enabled the United States to reimburse, during the last eight years, one half of the debt created by the Revolutionary war, and during some of the ensuing years. Similar circumstances, and an adherence to the same principles, will be requisite to secure the actual reimbursement of the debt which it may now be necessary to contract. But, that Government will possess resources amply sufficient for that object, cannot be doubted. The proceeds of the public lands would, alone, slowly, perhaps, but certainly, extinguish a much greater debt than the United States have it now in their power to create. And it is sufficiently ascertained that the national wealth of the United States, and, therefore, the means of raising revenue, increase in a ratio still more rapid than their population—a population which almost doubles every twenty years.

These considerations, connected with others, stated at large in the annual reports of November, 1807, and December, 1808, have produced a conviction that loans might, without danger, be resorted to as the principal resource for supporting a war. Permit me, at the same time, to observe, that the suggestion has been confined to that object alone, and that, excepting the case of war, either immediate or contemplated, it appears consistent with sound policy to raise, during the year, the means of defraying all the national expenses, borrowing no larger sum than the amount of principal of old debt paid during the year. The propriety of providing, even in time of war, a revenue equal to the annual expenses on a peace establishment, the interest of the existing debt, and that on the loans which may be raised, has, also, been suggested in former reports.

INCREASE OF DUTIES.

On that subject, but little can be added to the opinions expressed on former occasions. I still think that this source of revenue is, in the United States, and at this time, the most productive, the easiest to collect, the least burthensome to the great mass of the People; and that the duties on importation, generally, may, in case of war, be doubled, without inconvenience or danger.

In time of peace, and particularly under existing circumstances, habits of smuggling might be promoted by so great an increase. But the precise rate which may, with safety, be adopted, can only be a matter of opinion, to be tested by experience. I would not hesitate, however, to mention an additional duty of five per cent. on merchandise paying ad valorem duties, and an increase of $33\frac{1}{3}$ per cent. on the existing duties on all other articles, as attended with very little danger, and preferable to any other new source of taxation. A renewal of the duty on salt, which produced six hundred thousand dollars a year, may be exceptionable in other respects, but, on account of the bulk of the article, is liable to no objection in the present view of the subject.

It was stated, in the annual report of December last, that an increase of duties would not, on account of the terms of credit allowed for the payment of duties, supersede the necessity of a loan for the service of this year. The amount of that loan might, of course, be diminished, if no credit, or a credit of only sixty days, was allowed for the payment of the proposed additional duties.

PUBLIC LANDS.

These constitute the only great national resource exclusively of loans and taxes. They have already been mentioned as forming a fund for the ultimate extinguishment of the public debt; and the possibility of their being used as a means of facilitating loans, has been suggested. A portion might also be usefully applied as a bounty to officers and soldiers, whenever it may become necessary to raise a considerable force. But, as an object of immediate revenue, I much doubt whether this can be materially increased without a radical change in the present system.

Not less than ten land offices are now in full operation, offering a great choice of good lands, situated in various climates, and suited to the habits of the citizens of every portion of the Union. They are sold at the rate of two dollars an acre, or rather at one dollar and sixty-four cents, if paid for at the time of purchase, and in tracts of one hundred and sixty acres. As much is sold as there is actual demand for land in similar situations at that price. The sales are, however, almost exclusively confined to those who are, or intend to become, actual settlers, and all the money which can be raised by that description of purchasers, is annually paid to the United States. In order to increase immediately the amount of sales, a different capital from that which has heretofore been applied to that ob-

ject, the capital of persons who will purchase for the purpose of selling again, with a profit, must be brought into action. But it is evident that no person will purchase lands, at the present price, as an object of speculation, whilst the United States continue to sell at the same price in small tracts. To effect the proposed object, it would be necessary not only to reduce the price, but to make a difference between that of lands sold in large tracts, and that asked for small tracts, sufficient to encourage purchases on an extensive scale. That alteration might produce an additional revenue, but appears to me extremely injurious in other respects. The present system of sales has been tried, and answers the expectations of the Legislature. A gradual increase must, notwithstanding some temporary fluctuations, necessarily take place. On that I would rely; nor would I venture to suggest any other change than that already proposed on a former occasion—a moderate and general reduction of prices, discontinuing, at the same time, all sales on credit, but continuing to sell, at the same rate, large or small tracts of land.

I have the honor to be, very respectfully, sir, your obedient servant,

ALBERT GALLATIN.

Hon. JOHN W. EPPES, *Chairman of the Committee of Ways and Means.*

Extract from the Annual Report of the Secretary of the Treasury, dated November 6, 1807.

"It will be sufficient to state, 1st. That it appears necessary to provide a revenue at least equal to the annual expenses on a peace establishment, the interest of the existing debt, and the interest on the loans which may be raised. 2d. That those expenses, together with the interest of the debt, will, after the year 1808, amount to a sum less than seven millions of dollars, and, therefore, that, if the present revenue, of fourteen millions five hundred thousand dollars, shall not be diminished more than one half by a war, it will still be adequate to that object, leaving only the interest of war loans to be provided for.

Whether taxes should be raised to a greater amount, or loans be altogether relied on, for defraying the expenses of a war, is the next subject of consideration.

Taxes are paid by the great mass of the citizens, and immediately affect almost every individual of the community; loans are supplied by capitals previously accumulated by a few individuals. In a country where the resources of individuals are not generally and materially affected by the war, it is practicable and wise to raise by taxes the greater part at least of the annual supplies. The credit of a nation may, also, from various circumstances, be, at times, so far impaired, as to leave no resource but taxation. In both respects, the situation of the United States is totally dissimilar.

A maritime war will, in the United States, generally and deeply affect, whilst it continues, the resources of individuals; as not only commercial profits will be curtailed, but principally because a great portion of the surplus of agricultural produce necessarily requires a foreign market. The reduced price of the principal articles exported from the United States will operate more heavily than any contemplated tax. And, without inquiring whether a similar cause may not still more deeply and permanently affect a nation at war with the United States, it seems to follow, that, so far as relates to America, the losses and privations, caused by the war, should not be aggravated by taxes, beyond what is strictly necessary. An addition to the debt is doubtless an evil: but experience having now shown with what rapid progress the revenue of the Union increases in time of peace, with what facility the debt, formerly contracted, has, in a few years, been reduced, a hope may confidently be entertained that all the evils of the war will be temporary, and easily repaired; and that the return of peace will, without any effort, afford ample resources for reimbursing whatever may have been borrowed during the war.

The credit of the United States is also unimpaired, either at home or abroad; and it is believed that loans, to a reasonable amount, may be obtained on eligible terms. Measures have been taken to ascertain to what extent this may be effected abroad. And it will be sufficient here to suggest, that the several banks of the United States may find it convenient, after the ensuing year, and as the diminished commerce of the country may require less capital, to loan to Government a considerable portion of their capital stock, now computed at about forty millions of dollars.

It might be premature to enter into a particular detail of the several branches of revenue, which may be selected, in order to provide for the interest of war loans, and to cover deficiencies in case the existing revenue should fall below seven millions of dollars. A general enumeration seems at present sufficient.

1. Not only the duty on salt and the Mediterranean duties may be immediately revived, but the duties on importation, generally, may, in case of war, be considerably increased, perhaps doubled, with less inconvenience than would arise from any other mode of taxation. Without resorting to the example of other nations, experience has proven that this source of revenue is, in the United States, the most productive, the easiest to collect, and the least burthensome to the great mass of the people. In time of war, the danger of smuggling is diminished; the scarcity of foreign articles prevents the duty ever falling on the importer; the consumers are precisely those members of the community who are best able to pay the duty; and the increase of domestic manufactures, which may be indirectly affected, is, in itself, a desirable object.

2. Indirect taxes, however ineligible, will, doubtless, be cheerfully paid as war taxes, if necessary. Several modifications of the system formerly adopted might, however, be introduced, both in order to diminish some of the inconveniences which were experienced, and, particularly, to ensure the collection of the duties.

3. Direct taxes are liable to a particular objection, arising from the unavoidable inequality produced by the general rule of the constitution. Whatever difference may exist between the relative wealth, and consequent ability of paying, of the several States, still the tax must necessarily be raised in proportion to their relative population. Should it, however, become necessary to resort to that resource, it is believed that a tax raised upon that species of property in each State, which, by the State laws, is liable to taxation, as had originally been contemplated by Congress, would be preferable to a general assessment, laid uniformly on the same species of property in all the States, as was ultimately adopted."

Extract from the Annual Report of the Secretary of the Treasury, of December 10th, 1808.

"It is certainly only with a view to war, either immediate or contemplated, that it will become necessary to resort, at least to any considerable extent, to extraordinary sources of supply.

Legitimate resources can be derived only from loans or taxes; and the reasons which induce a belief that loans should be principally relied on, in case of war, were stated in the annual report of last year. That opinion has been corroborated by every subsequent view which has been taken of the subject, as well as by the present situation of the country. The embargo has brought into, and kept in the United States, almost all the floating property of the nation. And whilst the depreciated value of domestic products increases the difficulty of raising a considerable revenue by internal taxes, at no former time has there been so much specie, so much redundant unemployed capital, in the country. The high price of public stocks, and indeed of all species of stocks, the reduction of the public debt, the unimpaired credit of the General Government, and the large amount of existing bank stock in the United States, leave no doubt of the practicability of obtaining the necessary loans on reasonable terms.

The geographical situation of the United States, their history since the Revolution, and, above all, present events, remove every apprehension of frequent wars. It may, therefore, be confidently expected, that a revenue derived solely from duties on importations, though necessarily impaired by war, will always be amply sufficient, during long intervals of peace, not only to defray current expenses, but also to reimburse the debt contracted during the few periods of war.

No internal taxes, either direct or indirect, are therefore contemplated, even in the case of hostilities carried on against the two great belligerent Powers. Exclusively of the authority which must, from time to time, be given to

borrow the sums required, (always providing for the reimbursement of such loans within limited periods) and of a due economy in the several branches of expenditure, nothing more appears necessary than such modifications, and increase of the duties on importations, as are naturally suggested by existing circumstances.

Although importations have already considerably diminished, and may, under the system now in force, shortly be altogether discontinued, no reasonable objection is perceived against an increase of duties on such as may still take place.

Had the duties been doubled on the 1st of January, 1808, as was then suggested, in case of war, the receipts into the treasury, during that and the ensuing year, would have been increased nine or ten millions of dollars. Those articles, of most universal consumption, on which an increase of duty would be inconvenient, are generally either free of duty, or abundant; it is therefore proposed, that not only the Mediterranean duties, which will expire on the first day of January next, should be continued, but that all the existing duties should be doubled on importations subsequent to that day."

11th CONGRESS.] No. 320. [2d SESSION.

BALANCES AND UNSETTLED ACCOUNTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, MARCH 23, 1810.

Mr. QUINCY made the following report:

The Committee to whom was referred the report of the Comptroller of the Treasury, transmitting a statement of the unsettled accounts of the Treasury, War, and Navy Departments, in conformity with the act passed the 3d of March, 1809, have taken that subject into their consideration, and have deemed it their duty particularly to inquire into the actual state of those balances, which, by that report, appear of great nominal amount, and of which no account had been rendered, notwithstanding a considerable length of time had, in many cases, elapsed, since the termination of those services, on which the public moneys had been originally advanced. It appeared to your committee due, both to the individuals charged with those balances and to the public, that all the knowledge possessed by the officers of the treasury, tending to reduce the amount of those nominal balances, should be ascertained and communicated, to the end that, on the one hand, injurious suspicions should not be allowed to circulate under the sanction of a treasury statement; and, on the other, that real delinquency should not remain concealed, or find countenance in the number and greatness of these unsettled balances. Your committee, therefore, addressed a letter to the Comptroller of the Treasury, containing a list of the names of all those individuals who appeared, from his report, to have "rendered no account," and whose accounts, from the greatness of the balances stated, required, in the opinion of the committee, a more distinct elucidation, and requested, in relation to these accounts, a particular statement of all credits, which, either from informal evidence, or from the operation of the laws relative to appropriation and expenditure, or from known services rendered, were, within the knowledge of the officers of the treasury, just and certain offsets against the nominal balance stated, in his report, as due from each individual. The letters marked A and B, annexed to this report, contain the information requested from the Comptroller of the Treasury, and compress, as far as the knowledge of the officers of the treasury authorizes, the sphere of apparent delinquency of each of those individuals.

The greatness of these nominal balances, and the length of time which had been permitted to elapse, with respect to some of them, without account rendered or demanded, indicated, in the opinion of your committee, a state of accountability for public moneys, not sufficiently safe for the public, nor just to individuals. The laws, also, relative to this subject, appeared to them, upon examination, susceptible of amendment. They establish no fixed periods, within which receivers of public moneys shall account with the treasury. They leave the time of calling receivers of public moneys to account wholly to the discretion of the Comptroller of the Treasury. They require, in order to charge the debtor with costs, a previous notice from the Comptroller, which protracts and embarrasses the enforcing adjustment of accounts. The tendency of these defects in the law has been to render receivers of public moneys negligent in rendering their accounts, and to expose the officers of the treasury to inconvenience in compelling settlement. By entrusting so wide and general a discretion to those officers, there is thrown upon them an unnecessary and inexpedient responsibility. With respect to receivers of public moneys, in foreign countries, the effect has often been to procrastinate any settlement of their account until their return to the United States; when, from the length of time which has intervened, and the difficulty of rectifying mistakes or deficiencies in vouchers, at a distance from the place where expenditure was incurred, an expeditious and satisfactory adjustment is almost always difficult, and sometimes impracticable. Your committee, therefore, addressed a letter to the Secretary of the Treasury, making inquiry whether, in his opinion, the provisions of the law, relative to the accountability of the agents and receivers of public moneys, both at home and in foreign countries, were as complete as the public good requires, or as the nature of each particular service will permit, and requesting that, if the present system, in his opinion, was susceptible of any practical amendment, so as to ensure a more regular and punctual adjustment of the public accounts, that he would furnish your committee with a statement of such as he thought advisable. The letters marked C and D, annexed to this report, contain the reply of the Secretary of the Treasury to that letter. In conformity with the principles recommended by him and the Comptroller, your Committee have prepared a bill, which accompanies this report, and which they ask leave to present for the consideration of the House

A.

TREASURY DEPARTMENT, *Comptroller's Office, February* 28, 1810.

SIR:

On the receipt of your letter, of the 25th ultimo, application was immediately made to the Department of State, for the information required by the committee. This information is communicated by a letter, dated yesterday, from the head of that Department. Hence the cause of the delay which has taken place.

The report which I had the honor to submit to the House of Representatives, at an early period of the session, in obedience to the second section of the act of the third of March, eighteen hundred and nine, entitled "An act further to amend the several acts for the establishment and regulation of the Treasury, War, and Navy Departments," contained all the information which the Treasury Department afforded. To prevent improper and unfavorable impressions, I thought it necessary to observe, that "some of the balances standing on the books of the treasury, although nominally large, will, without doubt, be greatly lessened, if not wholly extinguished, when a settlement shall take place, particularly those against foreign ministers and agents; the advances having been made on account of salary and other official expenditures." Any further remark was deemed unnecessary.

The information received from the Department of State, enables me to be more particular with respect to those persons, a list of whose names is contained in your letter; that is to say:

	Nominal balance.
James Monroe,	$81,555 63
Charles Pinckney,	66,117 84
William Pinkney (as minister plenipotentiary)	42,117 78
William Smith,	34,964 69
Joseph Donaldson, jr.	490,139 55
Christopher Gore,	53,222 22
*Christopher Gore and Wm. Pinkney,	40,943 59
William Pinkney (as commissioner)	55,646 41
Samuel Sitgreaves,	15,247 20

On the settlement of the accounts of Mr. Monroe, he will be credited with his salary, viz: nine thousand dollars per annum, from the 12th of January, 1803, to the 15th November, 1807; an outfit equal to a year's salary; and a quarter's salary for the expenses of returning home. He will also be entitled to credit for a salary of one thousand three hundred and fifty dollars per annum, paid to the Secretary of Legation, during the period of service. Also, for contingent expenditures, such as postages, couriers, &c. usually allowed in similar cases.

Mr. Charles Pinckney will be credited with the same amount for outfit, and for salary from the 10th of July, 1801, to the 2d October, 1805, and a quarter's salary for the expenses of returning. Also, with one thousand three hundred and fifty dollars per annum to a Secretary of Legation, during his term of service, and for the usual contingent expenditures.

Similar allowances will be passed to the credit of Mr. William Pinkney, when his account as minister plenipotentiary shall be rendered, after the termination of his mission.

Mr. Smith's mission, as minister plenipotentiary at Lisbon, commenced on the 18th of July, 1797, and ceased on the 9th of September, 1801. He will be entitled to similar credits.

Mr. Gore's account as a commissioner, under the 7th article of the treaty of 19th November, 1794, has since been settled, and the balance due from him to the United States is ascertained to be $900 69.

Mr. William Pinkney, as a commissioner, under the same treaty, will be entitled, on the settlement of his account, to credit for salary, from the 17th of May, 1796, to the 23d day of February, 1804, and for a quarter's salary for the expense of returning. The salary fixed by law is $6,667 50 per annum.

Mr. Sitgreaves was a commissioner under the 6th article of the same treaty. His compensation commenced on the 20th of November, 1798, and ceased on his return from London, which was, as stated in his letter, in June, 1801. The salary fixed by law, is four thousand four hundred and forty-five dollars per annum. This Board ceased to act on 31st July, 1799; but it was the intention of the then President, that his salary should be continued until his return from London, whither he had been sent on the business of the Board. This intention appears in a letter from the Secretary of State, to Rufus King, Esq. of the 8th of February, 1800, an extract of which is here given: "I give Mr. Sitgreaves a letter, desiring him to draw on you for his expenses, which are to be defrayed by the United States. He will, besides, receive *here*, his salary as a commissioner under the 6th article of the British treaty." Under this authority, Mr. Sitgreaves conceives that he is not liable to account. In his letter to me, he observes, "It must be obvious that such an arrangement excluded all idea of accountability; and that, from the nature of the case, it would be impossible, or, if possible, could not have been expected, that I should keep or render an account or vouchers for the numberless items of detail which enter into the expenses of a gentleman abroad." My view of the circumstances of this case, however, being different from that of Mr. Sitgreaves, I shall persist in requiring an account from him.

Mr. Donaldson was appointed consul of the United States, at Tripoli and Tunis, on the 28th of March, 1795, and on the 10th of July, 1797, he was superseded, in both appointments, by Mr. Cathcart, at the former place, and by Mr. Eaton at the latter. These gentlemen, however, did not sail from the United States until December of the following year.

Mr. Donaldson was also employed in ascertaining and agreeing upon the provisional or preliminary articles of a treaty with Algiers; and he was authorized, under the directions and instructions of Colonel Humphreys, to cause the money appropriated by law for that purpose, to be paid at Algiers, in the manner to be agreed upon. Mr. Donaldson, while employed in these agencies, was allowed his expenses, and one hundred dollars per month. After he was established as consul, he was entitled only to the salary limited by law. I have no information as to the precise time when his consulate ceased, nor has any account of the money paid by him, under the treaty with the regency of Algiers, been rendered.

The amount standing to the debit of Mr. Donaldson, was ascertained upon the settlement of the accounts of bankers and other foreign agents, as particularized below.

Thomas Pinckney,	$444 44
Richard O'Brien,	2,000 00
J. and F. Baring & Co.	186,405 93
J. Bulkeley & Son,	614 27
Parish & Co.	75,674 91
H. and A. Fonnereau,	140,000 00
J. Dohrman & Co.	85,000 00
	490,139 55

The foregoing accounts, except the two first, were settled in the month of August last.

The correspondence with foreign ministers and agents, during their residence abroad, is with the Department of State. Upon their return to the United States, their accounts are usually rendered to that Department, and from thence transmitted to the Treasury Department. Where a balance appears against a foreign minister or agent, upon the books of the treasury, he is called upon by the Comptroller, to render his accounts. There is no fixed period for the performance of this duty. In the exercise of his discretion, the officer must be governed by a knowledge of the character and circumstances of the agent, the nature of his service, and the probability of the result of an adjustment of his accounts. With respect to the practice which has obtained in such cases, it is scarcely necessary to add to what has been premised. A letter from this office, dated 27th of September, 1803, to Colonel Humphreys, affords, I believe, the first instance of a call on a minister of the United States, to render his accounts. A few settled promptly; and an adjustment of the accounts of others, after they were rendered, were unavoidably postponed, for want of the requisite vouchers.

An abstract of the proceedings of the board of commissioners under the 7th article of the treaty of 1794 has been received from the Department of State. By this abstract, it appears that the expenses of the Board, including the salary of the fifth commissioner, amounted to £21,802 17 6 sterling, which sum, at the rate of $4 44, to the pound sterling, is equal to $96,804 76.5. The abstract does not show what part of this account was paid by the commissioners of the United States. It appears, however, that, upon a final adjustment of the accounts of the Board, in London, on the 23d of February, 1804, there remained a surplus of £526 4 9, to be returned to the Government of the United States.

I have the honor to be, sir, with great respect, your obedient servant,

G. DUVALL.

JOSIAH QUINCY, Esq.

*In the schedule accompanying the report, as prepared by the Register of the Treasury, *Christopher Gore and others.*

B.

TREASURY DEPARTMENT, *Comptroller's Office, March* 9, 1810.

SIR:

Since my letter of the 27th ultimo to you, Mr. Gore has remitted the balance due from him to the United States. His account is closed on the books of the treasury.

I have the honor to be, with great respect, sir, your obedient servant,

G. DUVALL.

JOSIAH QUINCY, Esq. *Chairman, &c.*

C.

TREASURY DEPARTMENT, *March* 14, 1810.

SIR:

I communicated your letter, of 3d ultimo, to the Comptroller of the Treasury, with a request that he would state those amendments to existing laws, which, in his opinion, would ensure a more regular and punctual adjustment of the accounts of public agents and other receivers of public moneys. I now have the honor to transmit his answer, to which I have nothing to add beyond what I had verbally suggested, viz: An express provision, directing all public agents, or other receivers of public moneys, to render quarterly accounts, if residing within the United States, and at least annually, if abroad. In case of failure, the Comptroller should be authorized, for the reasons he states, to institute suit, without being obliged to give the notice now required by law.

I have the honor to be, respectfully, sir, your obedient servant,

ALBERT GALLATIN.

Hon. JOSIAH QUINCY, *Chairman &c. in Congress.*

D.

TREASURY DEPARTMENT, *Comptroller's Office, March* 7, 1810.

SIR:

I have had under consideration that part of your letter of the 6th ultimo, requesting my opinion with respect to any improvement which may be made in the present system regulating the settlement of accounts and collection of the balances due to the United States.

The system appears to me to be susceptible of amendment. The acts which at present exist, and prescribe the rules to be observed, in recovering debts due to the United States, are,

1st. An act for the more effectual recovery of debts due from individuals to the United States, passed on the 3d day of March, 1795; and

2d. An act to provide more effectually for the settlement of accounts between the United States and receivers of public money, passed on the 3d of March, 1797.

The first of those acts, in prescribing the preliminaries to a suit, in order to charge the debtor with the costs, is too circuitous and dilatory in its provisions. Letters by mail are subject to casualties, and the delay or mistake of a day frustrates the whole proceeding. I think it would be sufficient, after a debtor had refused to render his accounts at the period required by law, to fix a stated period, say three months, beyond which he should not be indulged, and if his accounts should not be rendered in that time, he should be liable to pay costs, in case of suit, which it should be the duty of the Comptroller to order, after the expiration of three months.

It should also be made the duty of the accountants of the War and Navy Departments, in all cases where persons entrusted with the expenditure of public money should die, resign, or otherwise cease to be employed, to make, forthwith, a separate report, in each case, to the accounting officers of the treasury, in order that a suit might be directed for the recovery of the balance, after adjustment. If this be prescribed by law as a duty, it would produce a more ready compliance than instructions to the same effect, from this Department.

The great object to be obtained is to prescribe regulations which will coerce public debtors to render their accounts regularly, at stated periods. After they are rendered, there is seldom any difficulty in adjusting them.

The accounts of all foreign ministers, and other agents, should be rendered to the Department of State, and from thence should be transmitted, without delay, to this Department, for settlement.

All which is respectfully submitted.

I have the honor to be, with great respect, sir, your obedient servant,

G. DUVALL.

ALBERT GALLATIN, Esq.

11th CONGRESS.] No. 321. [2d SESSION.

BANK OF THE UNITED STATES.

COMMUNICATED TO THE SENATE, ON THE 4TH OF APRIL, 1810.

The Secretary of the Treasury, in obedience to the resolution of the Senate, of the second instant, respectfully reports:

That the statement annexed to the report made to the Senate, on the second day of March, 1809, contained all the dividends made by the Bank of the United States, from its establishment to the date of the report, as stated to the treasury by the bank.

That the annexed table, A, being a transcript of the abovementioned statement, with the addition of the dividends made on the first day of July, 1809, and on the first day of January last, embraces not only the ordinary semi-annual dividends of four per cent. but also all the extra dividends which are within the knowledge of this Department, and which, it is believed, have ever been made by the bank; making, in the whole, an averrge of $8\frac{13}{46}$ per cent. a year.

That there remained to the credit of the bank, after payment of the dividend made on the first day of January last, a surplus of $409,410, consisting of two items, viz: $125,000 designated by the name of "General Bank Estate," intended as an offset against the decay and presumed loss, in case of sale, of the real estate of the bank, that estate having been paid for from the capital stock, and not from the profits of the bank; and $284,410 designated by the name of "Contingent Fund," intended, in the first place, to cover losses arising from bad debts not yet actually lost; and the residue of which, if any, will be applicable to another extra dividend.

That the nominal profit resulting to the bank, from each of its offices of discount and deposite, could not be ascertained without an investigation of all the weekly returns made to this Department; and that there are no returns from which the actual loss sustained by each office can be known.

But that the statement B shows the permanent capital given to each office of discount and deposite; the balance due in account current by the offices, to the bank, (exclusive and in addition to the said permanent capital) on the 27th day of March last; the amount of the notes actually discounted and due to the bank by the last returns,

specifying the amount discounted at Philadelphia, and at each office, respectively, and an estimate of the gross amount of the annual expenses and losses of the bank, including its several offices; by which it appears that the annual expenses, being about $125,000 a year, the ascertained losses must, in the whole, have amounted to about $35,000 a year.

All which is respectfully submitted.

ALBERT GALLATIN.

TREASURY DEPARTMENT, *April 3d*, 1810.

A.

Dividends on United States' Bank Stock.

No.			Rate per cent.	No.			Rate per cent.
1	July, - -	1792	4	19	July, - -	1801	4
2	January, - -	1793	4	20	January, - -	1802	4½ (*b.*)
3	July, - -	"	3⅝ (*a.*)	21	July, - -	"	4½ (*b.*)
4	January, - -	1794	3⅞ (*a.*)	22	January, - -	1803	4½ (*b.*)
5	July, - -	"	4	23	July, - -	"	4
6	January, - -	1795	4	24	January, - -	1804	4½ (*b.*)
7	July, - -	"	4	25	July, - -	"	4
8	January, - -	1796	4	26	January, - -	1805	4
9	July, - -	"	4	27	July, - -	"	4
10	January, - -	1797	4	28	January, - -	1806	4
11	July, - -	"	4	29	July, - -	"	4
12	January, - -	1798	5 (*b.*)	30	January, - -	1807	6 (*b.*)
13	July, - -	"	4	31	July, - -	"	4
14	January, - -	1799	4	32	January, - -	1808	4
15	July, - -	"	4	33	July, - -	"	4
16	January, - -	1800	4	34	January, - -	1809	4
17	July, - -	"	4	35	July, - -	"	4
18	January, - -	1801	6 (*b.*)	36	January, - -	1810	4

NOTES.—(*a.*) Dividends falling short of the rate of 8 per cent. per annum.
(*b.*) Including extra dividends.

B.

***Statement** of the capital of the several Branches, and of the Bank of the United States, and of the amount of discounts, by the last received returns.*

		Capital.	Amount of notes discounted.	
Boston, - - - -		$700,000	$998,859	
New York, - - - -		1,800,000	4,175,874	
Baltimore, - - - -		600,000	1,349,550	
Washington, - - - -		200,000	485,285	
Norfolk, - - - -		600,000	880,170	
Charleston, - - - -		600,000	1,409,916	
Savannah, - - - -		500,000	1,054,113	
New Orleans, - - - -		300,000	611,517	
		5,300,000		
Philadelphia,	Balance due the Bank in account current by the offices, $750,000			
	Capital reserved, 3,950,000			
		4,700,000	4,572,586	
		$10,000,000	15,537,870	
			1,411,627	Funded debt.
			$16,949,497	

Estimate of the expenses and losses of the Bank.

Six per cent. on $17,000,000, estimated, as per above, as the amount usually loaned on interest, is, per annum, - - - - - - - - - -		$1,020,000
Dividends of 8 13/36 per cent. a year on $10,000,000, actually paid to the stockholders, is, per annum, - - - - - - - - -	$836,111	
Undivided surplus on 1st January, 1810, $409,410, divided by 18 years, would be equal to an annual dividend of - - - - - - -	22,745	
Leaving, for the estimated annual amount of expenses and losses, - -	161,144	
		$1,020,000

11th Congress.] No. 322. [2d Session.

REMISSION OF PENALTIES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, APRIL 7, 1810.

Mr. Newton, from the Committee of Commerce and Manufactures, to whom was referred the petitions of Hugh Smith, Philip and Nicholas Rogers, Jun. John P. White, and William A. Caldwell, William Gaston, James Jones, and James Hathaway, made the following report:

Hugh Smith, a merchant of Alexandria, District of Columbia, states that, on the 13th of August, 1808, he became bound with McClanahan, in a bond to the United States, in the penalty of sixteen thousand six hundred and ninety-six dollars, conditioned that Andrew Stewart, master of the Brig Catharine, should not, in transporting a cargo of flour to Boston, violate the embargo laws. The petitioner is a glass and china merchant, no otherwise engaged in navigation than barely to import such articles as above stated; and in a few instances, to ship tobacco on commission. During the operation of the embargo, he made no shipments, either directly or indirectly.

His acquaintance with McClanahan was in consequence of an intimacy between their wives, previous to marriage; McClanahan, at the time the petitioner became his security, bore a good character.

The petitioner being sick, and confined to his house, did not learn, until a considerable time after signing the bond, that a few persons who attended to the manner of shipping the cargo, and the supply of provisions, and water taken on board the Brig Catharine, suspected the honesty and fair intentions of McClanahan.

Capt. Stewart, instead of going to Boston, went to Barbadoes, at which island he arrived, as the petitioner has every reason to believe, with the connivance of McClanahan, on the 15th November, 1808.

As soon as the petitioner was informed of this last fact, he wrote to the Secretary of the Treasury, stating the facts to him. The Secretary of the Treasury, in his own hand writing, makes the following note on the back of the petition. "I have no doubt of the innocence of the petitioner. The District Attorney of Virginia has been instructed to prosecute McClanahan, but he is not supposed to be able to pay the penalty. It is true, as stated by the petitioner, that he gave the first information to this Department, and wrote the several letters mentioned in the petition."

The petitioner, on the 31st of March, 1810, presented to the House a copy of the certificate, signed by James Sullivan, Governor of Massachusetts, addressed to the collector of the port of Alexandria, in the District of Columbia, certifying that 1400 barrels of flour were wanting for supplies, to which reference is made for further particulars. The petitioner does not, in his petition, state that he was induced to become McClanahan's security in consequence of the Governor's certificate. The petitioner sustains a good character.

Henly Woodward, a merchant residing at Tappahannock, in the State of Virginia, states that he has never been eagaged in navigation further than to ship the produce of the country to merchants residing in the United States, for the purpose of making remittances. That, in consequence of a letter addressed to him by Samuel Lyon, of Baltimore, he became security for Joseph Shutz, in the bond executed by Thomas West and Joseph Shutz, to the United States, in the penalty of sixteen thousand dollars, on the 10th of January, 1809, conditioned that the schooner Jane, of Baltimore, of which the said Thomas West was master, should not proceed to any foreign port or place, and that the cargo should be landed in some port of the United States.

The memorialist was influenced, in a great measure, to become security to the bond, in consequence of seeing a letter, addressed to the collector of Tappahannock, by William S. Stone, of Fredericksburg, recommending the said Shutz as a person worthy of confidence. Samuel Lyon has since failed.

The cargo was not landed in any port or place of the United States. The petitioner's character is well supported, and the committee entertain no doubts as to the truth of the facts set forth in the petition. The Secretary of the Treasury makes the following note on the back of the petition: "I have no doubt of the innocence of the petitioner." Several letters accompany the memorial, to which the committee beg leave to refer.

Philip Rogers, and Nicholas Rogers, Jun. merchants, of the city of Baltimore, state, that they were joint owners of one half of the brig Sally, whereof a certain Henry Travers was captain, and also half owner; that the said brig sailed on the 2d of September, 1808, from the port of Baltimore, to the port of Charleston, South Carolina, and conditionally to the port of Savannah, Georgia, with a cargo of flour, and some other articles, partly shipped by Philip Rogers and the said Travers.

It is also stated by Nicholas Rogers, that he owned but a fourth part of the said brig, as a donation from his father, Philip Rogers; that he owned no part of the cargo; that he was absent when the said brig was loaded for Charleston; and that he left the sole management of this matter to his father, to whom the greatest part of the cargo belonged. That Capt. Travers, previous to the sailing of the said brig, received from Philip Rogers, by a letter, dated 1st September, 1808, positive instructions to dispose of the flour, &c. at Charleston or Savannah, all which will appear by reference to the letter contained in the body of the petition. The petitioners further state, that the said Travers, on arrival at Charleston, sold a very small part of the cargo there; that he proceeded, thence, to Savannah, first giving, as his securities, Messrs. John P. White and William A. Caldwell, in conformity to law. The petitioners state that the said Travers, instead of going to Savannah, proceeded to Kingston, in Jamaica, in violation of law, and the positive instructions given to him by Philip Rogers. The last mentioned petitioner states, that he received from Capt. Travers, for the sale of the brig's cargo at Kingston, not more than $3,304, the said Travers retaining all the profits for himself. The petitioners state that they are sued for $9,120, in the district court of Maryland, and Caldwell & White, in that of South Carolina, and also, that they hold themselves bound, in case of recovery against Caldwell & White, to indemnify them. The petitioners further state, that Capt. Travers is dead, leaving property to the amount only of two thousand dollars. They pray that the penalties incurred by them and Caldwell & White, through the misconduct of the said Travers, may be remitted.

The petition of John P. White and William A. Caldwell is the same case with the one now stated, as reference to the petition will show.

The Secretary of the Treasury states, in a note on the petition, the following remarks: "Judge states the facts to be true. Observe, however, that Travers, who violated the law, was employed by the petitioners as their captain."

William Gaston, a citizen of the State of Georgia, states, that, in the course of trade and mercantile concerns, he became acquainted with Robert Charles, of New York, owner of the brig Eliza and Mary; that the said brig, consigned to the petitioner, had made several voyages from Georgia to New York, loaded by the petitioner. That, in January, 1809, the said brig arrived in the port of Savannah, having the persons of Robert Charles, the owner, and Abraham Grimshaw, James Hutchinson, and Joseph Musgrove, passengers on board; Abraham Hall being the master. Grimshaw, Hutchinson, and Musgrove, were separately introduced to the petitioner, and recommended, as strangers, to him. These last mentioned persons agreed to load, with cotton, the said brig for New York; while loading, the petitioner received from Augusta, 54 bales of cotton, with directions to sell or ship the same to New York; the price being low at Savannah, he shipped the same on board the said brig. On the 21st of January, 1809, the said brig was ready for sea, having on board 301 bales of cotton—247 the property of Grimshaw, Hutchinson, and Musgrove, and 54 that of Messrs. Phelps and Howard, of Augusta. The petitioner states that, at the instance of the owner and these men, to-wit, Grimshaw, Hutchinson, and Musgrove, he went to the custom house, and cleared the said brig, and gave bonds, together with Uel Merrill, a merchant of the said city, as his security, to which bonds the master of the said brig was also a party, for the safe arrival of the said brig in New York, dangers of the sea excepted, with a full, fair, and perfect confidence, that the real destination was for that port, and that the said brig was prosecuting

a lawful voyage. On the 24th of January, 1809, the said brig proceeded to sea, having on board her owner and Musgrove, leaving Grimshaw and Hutchinson in Savannah. On the 25th, the day following the sailing of the brig, the two last mentioned persons called on the petitioner, and purchased the 54 bales of cotton then on board the said brig, belonging to Phelps and Howard, offering therefor, a price equal to that of the New York market, on a credit, which offer the petitioner accepted. On the same day, Grimshaw and Hutchinson took their passage for New York, and proceeded down the river to sea; previous to brig's sailing, Grimshaw, Hutchinson, and Musgrove, had engaged with the petitioner for the storage of 300 bales of cotton, to furnish a cargo for the said brig, on her return to Savannah. Immediately after the departure of Grimshaw and Hutchinson, the petitioner was informed of some things that excited suspicion, which, on examination, he found too well supported; he immediately applied to counsel for advice, and as the vessel on board of which Grimshaw and Hutchinson had embarked, was detained by contrary winds, he took out process, and had the same served, at the suit of the United States, for an infraction of the embargo laws. The petitioner acknowledges that the said brig went to Liverpool, which fact, as soon as it was ascertained, he made collector acquainted with—was always ready to give any evidence in his power to bring the guilty to punishment. The petitioner sustains a fair and good character. The Secretary of the Treasury makes the following note on the petition: "The Judge does not positively state the facts to be true; and although he inclines, from Gaston's character, to believe him innocent, he alleges some reasons why the petitioner ought not to become security."

The petition of James Jones, of Hertford county, in the State of North Carolina, and of James Hathaway, the elder, of Edenton, in the same State, states that, sometime in the month of November, 18—, a schooner, called the Federal Jack, arrived at Edenton, from Boston; she was commanded by Joseph Lewis, who appeared to be an owner or part owner; that her company was made up of a certain Bordin Turner and —— Young, and two negroes. Captain Lewis brought a certificate signed by the deputy collector and deputy naval officer of Boston, endorsed upon one of the ships papers, in the following words: "It is the intention of the owners of this vessel to bring back a cargo of pitch, tar, and turpentine, rice and corn, for the consumption and use of this district." The petitioners state that, after purchasing a cargo, Capt. Lewis being in apparent distress, as he could not sail, on account of having no person to become his security, that the petitioners, after much persuasion and difficulty, became security for relanding the cargo in some port or place in the United States, on the following conditions: that the persons belonging to the said schooner should leave her, and put on board another captain and company; this arrangement was acceded to, and the vessel sailed, in the month of January, 18—, for Boston, under the command of Daniel S. Brooks, with Preston Hathaway, and the said two negroes, for her company; Lewis, Turner, and Young, departed from Edenton about the same time, intending, as they pretended, to travel to Boston by land. The petitioners became bound, in a bond to the United States, in the sum of $9,384, as securities for the re-landing the cargo in the United States.

Young, Turner, and Lewis, instead of proceeding on to Boston by land, went to Washington, North Carolina, and thence to Ocracock, and on the arrival of the Federal Jack at the inlet, went on board of her. The petitioners state that Capt. Brooks being apprehensive of those persons, he informed the captain of the revenue cutter at that place, that he believed it was the intention of Young, Turner, and Lewis, to go off with the vessel and cargo, in violation of the embargo laws, and had them removed from the schooner; it is also stated, that, while the vessel was passing the bar, and under the direction of the pilot, and while Capt. Brooks was engaged in the cabin, writing, Turner and Young got again on board the Federal Jack, and took the schooner from him. Capt. Brooks was thereupon compelled to leave the vessel, in the pilot boat, and the said Turner and Young, retaining Preston Hathaway and the two negroes, proceeded on their voyage. The petitioners state that they have heard nothing of the said schooner; that they are sued for the penalty of the bond, and pray to have the same remitted. The Secretary of the Treasury says, in a note on the petition, "the collector states the facts to be true."

The committee are of opinion that the reasoning in support of remitting the penalty incurred by Anthony Buck is infinitely more applicable to the petitioner, Hugh Smith, although, in support of his case, he did not rely on the Governor's certificate that flour was wanting for the consumption of Boston, as an inducement to his becoming the security of McClanahan. The committee, induced by the same reasons which they urged in support of the case of Anthony Buck, to which they beg leave to refer, (*a.*) ask permission respectfully to submit the following resolution:

Resolved, That the prayer of the petitioner, Hugh Smith, is reasonable, and ought to be granted.

The committee have given to the cases of Henley Woodward, Philip Rogers, and Nicholas Rogers, Jun. John P. White and William A. Caldwell, William Gaston, and of James Jones and James Hathaway, due attention and consideration.

The committee cannot perceive, in the evidence offered in support of the above cases, any thing peculiarly hard, or that the petitioners have, by any act of the Government, been induced to do a thing, which the exercise of their own judgments, without its interference, would have resisted. If the committee had indulged a dispotition of bringing into disrepute penal laws; if they were conscious that no time nor occasion could justify a resort to them for salutary purposes, or their enforcement, when enacted, they would not fail to seize the present opportunity of making a stand against this branch of jurisprudence; but, as they are convinced that this Government cannot be supported without the aid of penal statutes, they are clearly of opinion that such laws, when passed, should be enforced. They therefore respectfully submit the following resolution:

Resolved, That the petitioners have leave to withdraw their petitions.

[(*a.*) NOTE.—The following is the report, in the case of ANTHONY BUCK, referred to in the foregoing:]

The Committee of Commerce and Manufactures, to whom was referred the petition of Anthony Buck, of Fredericksburg, in Virginia, respectfully submit the following report:

Anthony Buck and a certain James A. Stuart, in 1808, became, jointly and severally, bound in a bond to the United States, the condition of which was, that James A. Stuart, master of the Sally Barker Windsor, of Hingham, in Massachusetts, should proceed from Fredericksburg to Hingham, with a cargo of flour, &c.; and, also, that the said Stuart should, in no instance, violate the provisions of the embargo laws. The following statement of facts is made out from documents in the possession of the committee.

To prevent evasions and violations of the embargo laws, the President was invested with powers to limit the shipment of provisions to certain places, in larger quantities than was necessary for the supply thereof. The letter of the President to certain Governors, of 6th May, 1808, is as follows: "The evasions of the preceding embargo laws went so far towards defeating their objects, and chiefly by vessels clearing out coastwise, that Congress, by their act of April 25th, authorized the absolute detention of all vessels bound coastwise, with cargoes exciting suspicions of an intention to evade those laws. There being few towns on our sea coast which cannot be supplied with flour from their interior country, shipments of flour become generally suspicious, and proper subjects of detention. ——— is one of the few places on our sea board, which needs supplies of flour by sea, for its own consumption. That it may not suffer by the cautions we are obliged to use, I request of your Excellency, whenever you deem it necessary, that your present, or any future stock should be enlarged, to take the trouble of giving your certificate in favor of any merchant in whom you have confidence, directed to the collector of any port usually exporting flour, from which he may choose to bring it, for any quantity which you may deem necessary for consumption, beyond your interior supplies, enclosing to the Secretary of the Treasury, at the same time, a duplicate of the certificate, as a check on the falsification of your signature. In this way we may ensure a supply of the real wants of your citizens, and, at the same time, prevent those wants from being made a cover for the crimes against their country, which unprincipled adventurers are in the habit of committing. I trust, too, that your Excellency will find an apology for

the trouble I propose to give you, in that desire which you must feel, in common with all your worthy citizens, that inconveniences encountered cheerfully by them for the interests of their country, shall not be turned merely to the unlawful profits of the most worthless part of society."

The selectmen of Hingham addressed the following note to the collector of Fredericksburg, (Tappahannock:)

"HINGHAM, *Commonwealth of Massachusetts, September* 30, 1808.

SIR:

The bearer, Captain James Stuart, of the schooner Sally Barker Windsor, *sails* from this for your port, and is desirous of purchasing a cargo of flour, corn, &c. &c. for this and the adjacent markets.

These necessary articles are getting scarce and dear. If you will permit him to take in a cargo for this port, you will oblige your humble servants,

JONT. CUSHING,
JEDEDIAH LINCOLN,
JOHN LEAVETT,
} *Selectmen of the town of Hingham.*

COLLECTOR *of Fredericksburg, Va.*"

"PLYMOUTH, *ss. 3d October*, 1808.

I certify that the signers of the within written request are the selectmen of the town of Hingham, within this county.

SAMUEL NORTON, *Justice of the Peace.*"

"THE COMMONWEALTH OF MASSACHUSETTS:

By his Excellency James Sullivan, Esq. our Governor.

TO ALL WHOM IT MAY CONCERN:

Know ye, that Samuel Norton, Esq. is a justice of the peace within and for our county of Plymouth, duly constituted, and that, to his acts and attestations, as such, full faith and credit are, and ought to be, given, in and out of court.

In testimony whereof, we have caused our seal to be hereunto affixed, at Boston, this fourth day of October, A. D. 1808, and in the thirty-third year of the independence of the United States of America.

JAMES SULLIVAN.

By his Excellency the Governor:

WM. TUDOR, *Secretary.*"

James Stuart was a man unknown to any body at Fredericksburg, when he arrived there. As is customary in all our sea ports, he applied to the petitioner, Anthony Buck, a commission merchant of that place, to purchase a cargo of flour, &c. &c. which the said Buck agreed to do, receiving therefor the usual commissions. On the vessel's being loaded, the said Stuart informed the said Buck that, unless the latter became his surety in the bond required by the embargo laws, the former could not return home. The said Buck, in consideration of having purchased the cargo, and from the testimonials above inserted, which the said Buck took as a public recommendation, from high authority, of the integrity of the said Stuart, became his surety in the before mentioned bond.

The said Stuart states, that, near Nantucket, on his return voyage, he lost his bowsprit, in a violent storm, and all his water, except one cask; that, in such a crippled situation, he was compelled to deviate from his course, and to steer for some Southern port; and he finally succeeded in getting into Havana. For particulars, the protest is referred to.

On the 13th of November, 1809, the said Buck was informed that the said Stuart had arrived at Boston, from Havana, notice of which he immediately communicated to the Secretary of the Treasury, for the purpose of having him arrested for a violation of the embargo laws. The petitioner has never been engaged in the shipping business. His character, from the papers accompanying the petition, stands fair. He has always proved himself to be a good citizen. On the petition is endorsed, in the hand writing of the Secretary of the Treasury, the following notes:

"— facts stated by the district judge to be true, I have no doubt of the innocence of the petitioner. Instructions have been given to prosecute Stuart, in Massachusetts." The committee beg leave to refer to the report of the Secretary of the Treasury, on the petition of Anthony Buck, dated the 9th of January, 1810.

The committee, on a full consideration of the facts, as above stated, are convinced that the petitioner had no intention, in becoming the surety of Captain Stuart, to afford the latter an opportunity of evading the embargo laws.

They are persuaded that the certificates required by the President's letter of the 6th of May, 1808, to enable merchants and others to procure supplies for home consumption, influenced the petitioner, in a great measure, to place confidence in the honor and integrity of Captain Stuart. As the certificates alluded to are set forth in the statement of facts made out for the information of the House, the committee beg leave to refer to them for particulars. To say that penalties incurred, should, in no case, be remitted, would be unjust. It would be in direct opposition to that enlightened system of jurisprudence pursued since the commencement of this Government. To say that they ought to be remitted, generally, would be to disarm the republic of one of its most powerful engines, and to defeat the end it should always keep in view—the good of the whole.

To avoid either extreme, the committee have laid it down as a rule, never to recommend a relaxation in the execution of penal laws, except in very hard cases: as, when the suffering party has, by an act of any branch of Government, been induced to do a thing, which, if it had not been for such official act, he would not have done. The case of the petitioner comes within the scope of this rule, if the consideration which the committee have given to it be correct. On the ground that the petitioner was induced, by the certificates above referred to, to become the surety of Captain Stuart, they ask permission to submit the following resolution:

Resolved, That the prayer of the petitioner is reasonable, and ought to be granted.

FREDERICKSBURG, 22*d October*, 1808.

SIR:

The Governor of Massachusetts having, for some time back, declined to grant certificates for the transportation of provisions coastwise, the selectmen of the several towns have taken that authority upon themselves; but the collector of our district informs me that, agreeably to his instructions, he cannot permit Captain Stuart to clear out with more than one-third of the value of the vessel in produce, without permission from you. I have taken the liberty to enclose the certificate for your consideration, and have hopes that you will see the necessity of granting leave to load, on board the schooner Sally Barker Windsor, one thousand barrels of flour, to be cleared out, under bonds, for the port of Boston.

I am, with great respect, &c.

ANTHONY G. BUCK.

ALBERT GALLATIN, Esq.

TREASURY DEPARTMENT, *October* 24, 1808.

SIR:

Your letter of 22d instant has been laid before the President. He does not think it proper to direct the collector of Tappahannock to deviate, in this instance, from the general rules by which he has heretofore been governed.

I am, very respectfully, &c.

ALBERT GALLATIN.

MR. ANTHONY G. BUCK, *Fredericksburg.*

TREASURY DEPARTMENT, *October 24th*, 1808.

SIR:

I enclose a certificate of the selectmen of Hingham, directed to you, and copy of a letter written this day to Mr. Buck, of Fredericksburg, who had transmitted that paper. I do not know on what grounds that paper was issued, and if it shall be found necessary to ascertain the extent of shipments of flour and corn requisite for the consumption of Massachusetts, other steps will be taken for that purpose.

I am, very respectfully, &c.

ALBERT GALLATIN.

LAURENCE MUSE, Esq. *Collector, Tappahannock.*

11th CONGRESS.] No. 323. [2d SESSION.

REVENUE BONDS OUTSTANDING.

COMMUNICATED TO THE SENATE, APRIL 17, 1810.

TREASURY DEPARTMENT, *April* 16, 1810.

SIR:

I have the honor, in obedience to the resolution of the Senate, of the 13th instant, to transmit a statement of the outstanding revenue bonds, amounting, on the first day of January last, to $9,600,000.

But in that are included all the bad debts which have accrued on revenue bonds, from the commencement of this Government to that day. These, together with the debentures issued prior to the first day of January last, and remaining unpaid on that day, are estimated at one million of dollars, at least, and must be deducted from that nominal amount. The expenses of collection may be estimated at about four hundred thousand dollars.

The balance remaining in the treasury on the first day of January last, amounted to $3,817,976 54.

It may not be improper to add, that the estimates of the probable receipts of this year, as stated in the annual report made at the commencement of the present session of Congress, will not, so far as is now known, differ materially from the actual receipts, unless the exportations of foreign produce should exceed what had been presumed. The total amount of debentures payable in the year 1810, had been there estimated at two millions of dollars; and those paid before the first of April, amounted, already, to $1,360,000.

I have the honor to be, &c.

ALBERT GALLATIN.

The Honorable the PRESIDENT *of the Senate.*

Statement of bonds for duties on merchandise imported, outstanding at the several custom houses on th 1st January, 1810, taken from the accounts current of the collectors, as rendered to the treasury.

PORTS.	Amount of bonds outstanding January 1, 1810.	PORTS.	Amount of bonds outstanding January 1, 1810.
Portsmouth,	$66,960 72	Perth Amboy,	$6,730 21
Passamaquoddy,	(a)22,229 69	Great Egg Harbor,	(a)1,077 36
Frenchman's Bay,	397 50	Philadelphia,	1,949,049 47
Penobscot,	11,887 03	Detroit,	1,319 69
Waldoborough,	7,273 98	Michilimackinack,	(a)12,032 30
Wiscasset,	19,875 53	Wilmington, Del.	29,408 41
Bath,	19,881 69	Baltimore,	622,249 52
Portland,	39,026 60	Vienna,	558 14
Saco,	8,375 39	Snow Hill,	2,858 76
Kennebunk,	15,892 50	Georgetown, Col.	8,194 06
York,	15,930 31	Alexandria,	29,855 83
Newburyport,	43,515 89	Yeocomico,	941 00
Ipswich,	(a)1,595 19	Tappahannock,	29,411 67
Gloucester,	23,715 38	East River,	4,368 86
Salem,	391,128 69	Richmond,	13,501 91
Marblehead,	24,982 39	Petersburg,	13,718 79
Boston,	(a)1,245,634 84	Norfolk,	153,875 60
Plymouth, Mass.	19,640 12	Folly Landing,	6,335 68
Barnstable,	10,217 60	Cherry Stone,	496 19
New Bedford,	5,440 29	Camden,	16,561 59
Dighton,	2,669 95	Edenton,	6,845 87
Nantucket,	8,876 04	Plymouth, N. C.	2,932 44
Edgartown,	612 28	Washington,	52,617 93
Bristol,	19,256 81	Newbern,	15,702 75
Providence,	95,240 28	Beaufort, N. C.	207 25
Newport,	31,306 37	Wilmington, N. C.	33,466 22
New London,	23,420 39	Georgetown, S. C.	11,206 81
Middletown,	35,254 61	Charleston,	556,215 57
New Haven,	30,302 88	Savannah,	(a)250,000 00
Fairfield,	2,735 15	Brunswick,	773 68
Allburgh, Vt.	12,706 23	St. Mary's, Ga.	18,927 92
Champlain,	5,985 25	Fort Stoddert,	163 87
Hudson,	1,014 54	New Orleans,	121,749 97
Sagg Harbor,	277 52		
New York,	3,364,102 60	Total,	$9,600,717 55

(a) These ports are on estimate.

11th CONGRESS.] No. 324. [2d SESSION.

RECEIPTS AND PUBLIC DEBT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, APRIL 17, 1810.

TREASURY DEPARTMENT, *April 16th*, 1810.

SIR:

I have the honor, in obedience to the resolution of the House, of the 11th instant, to transmit a statement of the annual receipts into the treasury, from the 4th day of March, 1789, to the 31st day of December, 1809; and a statement of the amount of debt annually incurred and reimbursed during the same period.

I have the honor to be, with great respect, sir, your obedient servant,

ALBERT GALLATIN.

The Honorable the SPEAKER *of the House of Representatives.*

Statement of the annual receipts into the Treasury, from the 4th March, 1789, to 31st December, 1809.

Years.	Customs.	Internal Revenue.	Direct Tax.	Public Lands.	Miscellaneous.	Loans.	Total.
From 4th March, 1789,							
to 31st Dec. 1791	4,399,472 99	- -	- -	- -	10,478 10	361,391 34	4,771,342 43
1792	3,443,070 83	208,942 81	- -	- -	17,946 65	5,102,498 45	8,772,458 76
1793	4,255,306 56	337,705 70	- -	- -	59,910 88	1,797,272 01	6,450,195 15
1794	4,801,065 28	274,089 62	- -	- -	356,749 97	4,007,950 78	9,439,855 65
1795	5,588,461 26	337,755 36	- -	- -	193,117 97	3,396,424 00	9,515,758 59
1796	6,567,987 94	475,289 60	- -	4,836 13	1,372,215 98	320,000 00	8,740,329 65
1797	7,549,649 65	575,491 45	- -	83,540 60	480,099 29	70,000 00	8,758,780 99
1798	7,106,061 93	644,357 95	- -	11,963 11	216,787 81	200,000 00	8,179,170 80
1799	6,610,449 31	779,136 44	- -	- -	157,227 56	5,000,000 00	12,546,813 31
1800	9,080,932 73	809,396 55	734,223 97	443 75	223,752 10	1,565,229 24	12,413,978 34
1801	10,750,778 93	1,048,033 43	534,343 38	167,726 06	444,574 15	- - -	12,945,455 95
1802	12,438,235 74	621,898 89	206,565 44	188,628 02	1,540,465 86	- - -	14,995,793 95
1803	10,479,417 61	215,179 69	71,879 20	165,675 69	131,945 44	- - -	11,064,097 63
1804	11,098,565 33	50,941 29	50,198 44	487,526 79	139,075 53	- - -	11,826,307 38
1805	12,936,487 04	21,717 15	21,882 91	540,193 80	40,382 30	- - -	13,560,693 20
1806	14,667,698 17	20,101 45	55,763 86	765,245 73	51,121 86	- - -	15,559,931 07
1807	15,845,521 61	13,051 40	34,732 56	466,163 27	93,370 60	- - -	16,452,839 44
1808	16,363,550 58	8,210 73	19,159 21	647,939 06	21,802 35	- - -	17,060,661 93
1809	7,296,020 58	4,044 39	7,517 31	442,252 53	23,638 51	- - -	7,773,473 12
Dollars,	171,278,731 09	6,445,373 90	1,736,266 28	3,972,134 34	5,574,662 91	21,820,765 82	210,827,937 34

Statement of the annual amount, and of the annual increase and decrease of the public debt, from 1st January, 1791, to 1st January, 1810.

Amount of Public Debt on the first day of each year.				Amount of Public Debt annually incurred and reimbursed.			
1st of Jan. in the years	Gross amount of debt.	Payments made by the Treasury on account of subsequent years.	Amount of debt unprovided for.	Payments in each year on account of principal.	Amount of debt contracted	Annual increase of debt.	Annual decrease of debt.
1791	75,463,476 52	293,502 31	75,169,974 21	3,324,842 86	5,089,291 00	1,764,448 14	- -
1792	77,227,924 66	854,157 50	76,373,767 16	2,056,208 86	5,180,918 24	3,124,709 38	- -
1793	80,352,634 04	2,764,636 11	77,587,997 93	3,189,932 63	1,264,703 36	- -	1,925,229 27
1794	78,427,404 77	2,431,234 21	75,996,170 56	2,420,520 74	4,740,703 36	2,320,182 62	- -
1795	80,747,587 39	2,597,649 56	78,149,937 83	2,949,415 32	5,964,000 00	3,014,584 68	- -
1796	83,762,172 07	2,119,899 11	81,642,272 96	2,097,692 74	400,000 00	- -	1,697,692 74
1797	82,064,479 33	1,130,455 79	80,934,023 54	2,835,950 21	- -	- -	2,835,950 21
1798	79,228,529 12	734,363 37	78,494,165 75	1,027,324 42	207,465 07	- -	819,859 35
1799	78,408,669 77	1,008,760 42	77,399,909 35	1,144,075 42	5,711,700 00	4,567,624 58	- -
1800	82,976,294 35	1,342,968 61	81,633,325 74	1,419,943 55	1,481,700 00	61,756 45	- -
1801	83,038,050 80	1,037,883 44	82,000,167 36	2,325,418 55	- -	- -	2,325,418 55
1802	80,712,632 25	1,958,063 55	78,754,568 70	3,657,945 95	- -	- -	3,657,945 95
1803	77,054,686 30	2,322,763 45	74,731,922 85	5,627,565 42	15,000,000 00	9,372,434 58	- -
1804	86,427,120 88	1,073,477 66	85,353,643 22	4,114,970 38	- -	- -	4,114,970 38
1805	82,312,150 50	1,778,091 85	80,534,058 65	6,588,879 84	- -	- -	6,588,879 84
1806	75,723,270 66	1,180,313 04	74,542,957 62	6,504,872 02	- -	- -	6,504,872 02
1807	69,218,398 64	1,486,753 02	67,731,645 62	4,022,080 67	- -	- -	4,022,080 67
1808	65,196,317 97	453,991 71	64,742,326 26	8,173,125 88	- -	- -	8,173,125 88
1809	57,023,192 09	290,812 28	56,732,379 81	3,850,889 77	- -	- -	3,850,889 77
1810	53,172,302 32	15,769 68	53,156,532 64	- -	- -	- -	- -

RECAPITULATION.

Debt on 1st January, 1791,			$75,463,476 52
Debt contracted from 1st January, 1791, to 1st January, 1801,		30,040,481 03	
Deduct debt reimbursed during the same period,		22,465,906 75	
Increase of debt in those ten years,			7,574,574 28
Debt on 1st January, 1801,			83,038,050 80
Debt reimbursed from 1st January, 1801, to 1st January, 1810,		44,865,748 48	
Deduct debt contracted during the same period,		15,000,000 00	
Decrease of debt in those nine years,			29,865,748 48
Debt on 1st January, 1810,			53,172,302 32
But as this sum of $53,172,302 32 includes the Louisiana stock,			11,250,000 00
The old debt remaining due on the 1st January, 1810, is only			41,922,302 32
And the old debt redeemed during the last nine years, amounts to			41,115,748 48
Debt on 1st January, 1801,			$83,038,050 80

11th CONGRESS.] No. 325. [2d SESSION.

MANUFACTURES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, APRIL 19, 1810.

TREASURY DEPARTMENT, *April* 17, 1810.

SIR:

In obedience to the resolution of the House, I have the honor to transmit a report, in part, on the subject of American manufactures.

Some important information has been obtained, but is, in general, partial and defective; and it would have been desirable that the report might have been delayed till the next session.

Permit me to observe, that the approaching census might afford an opportunity to obtain detailed and correct information on that subject, provided that the deputy marshals were directed by Congress to collect it, and to make returns in such form as would be prescribed.

I have the honor to be, very respectfully, sir, your obedient servant,

ALBERT GALLATIN.

The Honorable the SPEAKER *of the House of Representatives.*

The Secretary of the Treasury, in obedience to the resolution of the House of Representatives, respectfully submits the following report, in part, on the subject of domestic manufactures:

The following manufactures are carried on to an extent which may be considered adequate to the consumption of the United States, the foreign articles annually imported being less in value than those of American manufacture belonging to the same general class, which are annually exported, viz:

Manufactures of wood, or of which wood is the principal material.
Leather, and manufactures of leather.
Soap, and tallow candles.
Spermaceti oil and candles.
Flaxseed oil.
Refined sugar.
Coarse earthen ware.
Snuff, chocolate, hair powder, and mustard.

The following branches are firmly established, supplying, in several instances, the greater, and, in all, a considerable, part of the consumption of the United States, viz:

Iron, and manufactures of iron.
Manufactures of cotton, wool, and flax.
Hats.
Paper, printing types, printed books, playing cards.
Spirituous and malt liquors.
Several manufactures of hemp.
Gunpowder.
Window glass.
Jewelry and clocks.
Several manufactures of lead.
Straw bonnets and hats.
Wax candles.

Progress has also been made in the following branches, viz:

Paints and colors, several chemical preparations and medicinal drugs, salt, manufactures of copper and brass, japanned and plated ware, calico printing, queens and other earthen and glass wares, &c.

Many articles, respecting which no information has been received, are undoubtedly omitted; and the substance of the information obtained, on the most important branches, is comprehended under the following heads:

Wood, and Manufactures of Wood.

All the branches of this manufacture are carried to a high degree of perfection, supply the whole demand of the United States, and consist principally of cabinet ware, and other household furniture, coaches and carriages, either for pleasure or transportation, and ship building.

The ships and vessels, above twenty tons burthen, built in the United States during the years 1801 to 1807, measured 774,922 tons, making, on an average, about 110,000 tons a year, and worth more than six millions of dollars. About two thirds were registered for the foreign trade, and the remainder licensed for the coasting trade and fisheries.

Of the other branches, no particular account can be given. But the annual exportations of furniture and carriages amount to 170,000 dollars. The value of the whole, including ship building, cannot be less than twenty millions of dollars a year.

Under this head may also be mentioned pot and pearl ash, of which, besides supplying the internal demand, 7,400 tons are annually exported.

Leather, and Manufactures of Leather.

Tanneries are established in every part of the United States, some of them on a very large scale—the capital employed in a single establishment amounting to one hundred thousand dollars. A few hides are exported, and it is stated that one-third of those used in the great tanneries of the Atlantic States are imported from Spanish America. Some superior or particular kinds of English leather and morocco are still imported; but about 350,000 pounds* of American leather are annually exported. The bark is abundant and cheap; and it seems, by the annexed communication, marked A, that hides cost, in America, 5½ cents, and in England, seven cents a pound; that the bark used for tanning, costs, in England, nearly as much as the hides, and in America not one-tenth part of that sum. It is, at the same time, acknowledged, that much American leather is brought to market, of an inferior quality, and that better is generally made in the middle than in the Northern or Southern States. The tanneries of the State of Delaware employ, collectively, a capital of one hundred and twenty thousand dollars, and ninety workmen, and make, annually, one hundred thousand dollars' worth of leather. Those of Baltimore amount to twenty-two, seventeen of which have, together, a capital of 187,000 dollars, and tan, annually, 19,000 hides, and 25,000 calf skins.

Morocco is also made in several places, partly from imported goat skins, and principally from sheep skins. And it may be proper here to add, that deer skins, which form an article of exportation, are dressed and manufactured in the United States, to the amount required for the consumption of the country.

The principal manufactures of leather are those of shoes and boots, harness and saddles. Some inconsiderable quantities of the two last articles are both imported and exported. The annual importation of foreign boots and shoes, amounts to 3,250 pair boots and 59,000 pair of shoes, principally kid and morocco. The annual exportation of the same articles, of American manufacture, to 8,500 pair of boots and 127,000 pair of shoes. The shoe manufactures of New Jersey are extensive. That of Lynn, in Massachusetts, makes 100,000 pair of women's shoes annually.

The value of all the articles annually manufactured in the United States, which are embraced under this head, (leather) may be estimated at twenty millions of dollars.

Soap, and Tallow Candles.

A great portion of the soap and candles used in the United States is a family manufacture. But there are also several establishments, on an extensive scale, in all the large cities, and several other places. Those of the village of Roxbury, near Boston, employ, alone, a capital of one hundred thousand dollars, and make, annually, 370,000 pounds candles, 380,000 pounds brown soap, and 50,000 pounds windsor and fancy soap, with a profit, it is said, of 15 per centum on the capital employed.

The annual importations of foreign manufacture, are, candles, 158,000 pounds, soap, 470,000 pounds.

The annual exportations of domestic manufacture, are, candles, 1,775,000 pounds, soap, 2,220,000 pounds.

The annual value manufactured in the United States, and including the quantity made in private families, for their own use, cannot be estimated at less than eight millions of dollars.

Spermaceti Oil and Candles.

The establishments for this manufacture are at Nantucket and New Bedford, in Massachusetts, and at Hudson, in New York. Besides supplying the whole of the domestic consumption, they furnished, annually, for exportation to foreign countries, 230,000 pounds of candles, and 44,000 gallons of oil. The whole quantity, annually manufactured, amounted to about 300,000 dollars. But the exclusion from foreign markets has lately affected the manufacture.

Refined Sugar.

The annual importations of foreign refined sugar amount, for the years 1803 to 1807, to 47,000 pounds.

The annual exportation of American refined sugar, amount, for the same years, to 150,000 pounds.

The then existing duty was, in the year 1801, collected on 3,827,000 pounds; and as the manufacture has kept pace with the increase of population, the quantity now annually made may be estimated at five millions of pounds, worth one million of dollars. The capital employed is stated at three millions and a half of dollars; and as the establishments have increased in number, some of them have declined in business. It is believed that, if a drawback, equivalent to the duty paid on the importation of the brown sugar used in the refined sugar exported, was again allowed, the foreign demand, particularly of Russia, would give a great extension to this branch. A special report has been made on that subject to the committee of commerce and manufactures.

*Unless otherwise stated, the importations and exportations are in this report taken on the average of the years 1806 and 1807.

COTTON, WOOL, AND FLAX.

I. *Spinning Mills and Manufacturing Establishments.*

The first cotton mill was erected in the State of Rhode Island, in the year 1791; another, in the same State, in the year 1795; and two more, in the State of Massachusetts, in the years 1803 and 1804. During the three succeeding years, ten more were erected or commenced, in Rhode Island, and one in Connecticut; making, altogether, fifteen mills erected before the year 1808, working, at that time, about eight thousand spindles, and producing about three hundred thousand pounds of yarn a year.

Returns have been received of eighty-seven mills, which were erected at the end of the year 1809; sixty-two of which (forty-eight, water, and fourteen, horse, mills) were in operation, and worked, at that time, thirty-one thousand spindles. The other twenty-five will all be in operation in the course of this year, and, together with the former ones, (almost all of which are increasing their machinery) will, by the estimate received, work more than eighty thousand spindles at the commencement of the year 1811.

The capital required to carry on the manufacture, on the best terms, is estimated at the rate of one hundred dollars for each spindle; including both the fixed capital applied to the purchase of the mill-seats, and to the construction of the mills and machinery, and that employed in wages, repairs, raw materials, goods on hand, and contingencies. But it is believed that no more than at the rate of sixty dollars for each spindle is generally actually employed. Forty-five pounds of cotton, worth about 20 cents a pound, are, on an average, annually used for each spindle; and these produce about thirty-six pounds of yarn, of different qualities, worth, on an average, one dollar and twelve and a half cents a pound. Eight hundred spindles employ forty persons, viz: five men and thirty-five women and children. On those data, the general results for the year 1811, are estimated in the following table:

Mills.	Spindles.	Capital employed.	Cotton used.		Yarn spun.		Persons employed.		
No.	No.	Dollars.	Pounds.	Value.	Pounds.	Value.	Men.	Women and children.	Total.
87	89,000	4,800,000	3,600,000	720,000	2,880,000	3,240,000	500	3,500	4,000

The increase of carding and spinning of cotton by machinery, in establishments for that purpose, and exclusively of that done in private families, has, therefore, been fourfold, during the two last years, and will have been tenfold in three years. The table B shews the situation and extent of those several mills, and that, although the greater number is in the vicinity of Providence, in Rhode Island, they are scattered and extending throughout all the States. Those situated within thirty miles of Providence, are exhibited in the table C, and the statement marked D gives the details of one of the establishments, as furnished by the proprietors.

The seventeen mills in the State of Rhode Island, included in the table C, which were in operation, and worked 14,290 spindles in the year 1809, are also stated to have used, during that year, 640,000 pounds of cotton, which produced 510,000 pounds of yarn; of which, 124,000 pounds were sold for thread and knitting; 200,000 pounds were used in manufactures attached to, or in the vicinity of, the mills; and the residue was either sold for wick, and for the use of family manufactures, or exported to other parts. Eleven hundred looms are said to be employed in weaving the yarn spun by those mills into goods, principally of the following descriptions, viz:

Bed ticking, sold at 55 to 90 cents per yard;
Stripes and checks, sold at 30 to 42 cents per yard;
Ginghams, sold at 40 to 50 cents per yard;
Cloth, for shirts and sheeting, sold at 35 to 75 cents per yard;
Counterpanes, at 8 dollars each.

Those several goods are already equal, in appearance, to the English imported articles of the same description, and superior in durability; and the *finishing* is still improving. The proportion of fine yarns is also increasing.

The same articles are manufactured in several other places, and particularly at Philadelphia, where are also made, from the same material, webbing and coach laces, (which articles have also excluded, or will soon exclude, similar foreign importations) table and other diaper cloth, jeans, vest patterns, cotton kerseymeres and blankets. The manufacture of fustians, cords, and velvet, has also been commenced in the interior and western parts of Pennsylvania, and in Kentucky.

Some of the mills, above mentioned, are also employed in carding and spinning wool, though not to a considerable amount. But almost the whole of that material is spun and wove in private families; and there are yet but few establishments for the manufacture of woollen cloths. Some information has, however, been received, respecting fourteen of these, as stated in table E, manufacturing, each, on an average, ten thousand yards of cloth a year, worth from one to ten dollars a yard. It is believed that there are others, from which no information has been obtained; and it is known that several establishments, on a smaller scale, exist in Philadelphia, Baltimore, and some other places. All those cloths, as well as those manufactured in private families, are generally superior in quality, though somewhat inferior in appearance, to imported cloths of the same price. The principal obstacle to the extension of the manufacture is the want of wool, which is still deficient, both in quality and quantity. But those defects are daily and rapidly lessened, by the introduction of sheep of the merino and other superior breeds; by the great demand for the article; and by the attention now every where paid by farmers to the increase and improvement of their flocks.

Manufacturing establishments, for spinning and weaving flax, are yet but few. In the State of New York, there is one, which employs a capital of 18,000 dollars, and twenty-six persons, and in which about ninety thousand pounds of flax are annually spun and wove, into canvass and other coarse linen. Information has been received respecting two, in the vicinity of Philadelphia, one of which produces, annually, 72,000 yards of canvass, made of flax and cotton; in the other, the flax is both hackled and spun by machinery; thirty looms are employed; and it is said that 500,000 yards of cotton bagging, sail cloth, and coarse linen, may be made annually.

Hosiery may also be considered as almost exclusively a household manufacture. That of Germantown has declined, and it does not appear to have been attempted on a large scale in other places. There are, however, some exceptions; and it is stated that the island of Martha's Vineyard exports, annually, nine thousand pair of stockings.

II. *Household Manufactures.*

But by far the greater part of the goods made of those materials, (cotton, flax, and wool,) are manufactured in private families, mostly for their own use, and partly for sale. They consist principally of coarse cloth, flannel, cotton stuffs, and stripes of every description, linen, and mixtures of wool with flax or cotton. The information received from every State, and from more than sixty different places, concurs in establishing the fact of an extraordinary increase, during the two last years, and in rendering it probable that about two-thirds of the clothing, including hosiery, and of the house and table linen, worn and used by the inhabitants of the United States, who do not reside in cities, is the product of family manufactures.

In the Eastern and Middle States, carding machines, worked by water, are every where established, and they are rapidly extending southwardly and westwardly. Jennies, other family spinning machines, and flying shuttles, are also introduced in many places; and as many fulling mills are erected as are required for finishing all the cloth which is woven in private families. (See note F and statement G.)

Difficult as it is to form an estimate, it is inferred, from a comparison of all the facts which have been communicated, with the population of the United States, (estimated at six millions of white and twelve hundred thousand black persons) that the value of all the goods made of cotton, wool, and flax, which are annually manufactured in the United States, exceeds forty millions of dollars.

The manufacture of cards and wire is intimately connected with this part of the subject. Whittemore's machine for making cards has completely excluded foreign importations of that article. It will appear, by the communication H, that the capital employed in that branch may be estimated at 200,000 dollars; and that the annual consumption amounted, till lately, to twenty thousand dozen pair of hand cards, and twenty thousand square feet of cards for machines, worth together about 200,000 dollars. The demand of last year was double that of 1808, and is still rapidly increasing. But the wire itself is altogether imported, and a very serious inconveniency might arise from any regulation which would check or prevent the exportation from foreign countries. It appears, however, by the communication I, that the manufacture may, and would be, immediately established, so as to supply the demand both for cards and other objects, provided the same duty was imposed on wire, now imported duty free, which is laid on other articles made of the same material. The whole amount of wire, annually used for cards, does not at present exceed twenty-five tons, worth about 40,000 dollars.

Hats.

The annual importations of foreign hats amount to	$350,000 00
The annual exportation of American hats to	100,000 00

The domestic manufacture is, therefore, nearly equal to the home consumption. The number made in the State of Massachusetts is estimated, by the hat company of Boston, at four times the number required for the consumption of the State: and from other information it would appear, that, in that State alone, the capital applied to that branch is near three millions of dollars, the number of persons employed about four thousand, and the number of hats annually made, 1,550,000; of which, 1,150,000 are fine hats, worth, on an average, four dollars each, and 400,000 felt hats, worth one dollar each. That the manufacture is still profitable, appears from a late establishment on Charles river, calculated to make, annually, 35,000 hats, at five dollars a piece, and to employ 150 workmen.

The quantity made in Rhode Island, is stated at 50,000, worth $5 each, exclusively of felt hats. Connecticut and New York make more than is necessary for their consumption; the largest establishment being that of Danbury, where 200 persons are employed, and to the amount of 130,000 dollars annually manufactured. In Vermont, the manufacture supplies the consumption. It is stated by the hatters of Philadelphia, that 92,000 hats, worth five dollars each, are annually made there, in addition to which, 50,000 *country* hats, worth three dollars each, are annually sold in the city. In various quarters, the scarcity of wool is complained of, as preventing the making of a sufficient quantity of coarse hats. From all the information which has been received, it is believed that the value of all the hats, annually made in the United States, is near ten millions of dollars. (See note K.)

Paper and Printing.

Some foreign paper is still imported, but the greater part of the consumption is of American manufacture; and it is believed that, if sufficient attention was every where paid to the preservation of rags, a quantity equal to the demand would be made in the United States. Paper mills are erected in every part of the Union. There are twenty one in the States of New Hampshire, Vermont, Rhode Island, and Delaware, alone, and ten in only five counties of the States of New York and Maryland. Eleven of those mills employ a capital of two hundred thousand dollars, and 180 workmen, and make, annually, 150,000 dollars' worth of paper.

Printing is carried on to an extent commensurate with the demand. Exclusively of the numerous newspapers, which alone form a considerable item in value, all the books for which there is an adequate number of purchasers, are printed in the United States. But sufficient data have not been obtained to form an estimate of the annual aggregate value of the paper made, and of the printing and book binding executed in the United States, other than what may be inferred from the population. The manufactures of hanging paper, and of playing cards, are also extensive; and that of printing types, of which there are two establishments, the principal at Philadelphia, and another at Baltimore, was fully adequate to the demand, but has lately been affected by the want of regulus of antimony.

Manufactures of Hemp.

The annual importations of foreign hemp, amounted to 6,200 tons. But the interruption of commerce has greatly promoted the cultivation of that article in Massachusetts, New York, Kentucky, and several other places; and it is believed that a sufficient quantity will, in a short time, be produced in the United States.

The manufacture of ropes, cables, and cordage, of every description, may be considered as equal to the demand, the exportations of American manufacture, for 1806 and 1807, having exceeded the average of 6,500 quintals, and the importations from foreign ports, having fallen short of 4,200 ditto.

Exclusively of the rope walks in all the sea ports, there are fifteen in Kentucky alone, which consume about one thousand tons of hemp a year; and six new works were in a state of preparation for the present year.

The manufactures of sail duck, formerly established in Rhode Island, in Connecticut, and at Salem, have been abandoned or suspended, partly on account of the high price of hemp, and partly for want of capital. Some is still made; and the species of canvass, commonly called cotton bagging, is now manufactured, in various places, on an extensive scale. An establishment at Philadelphia, employs eight looms, and can make, annually, 17,000 yards of duck, or 45,000 yards of cotton bagging. There are thirteen manufactures in Kentucky, and two in West Tennessee. The five at or near Lexington, make annually 250,000 yards of duck and cotton bagging.

Spirituous and Malt Liquors.

The duty on licensed stills, amounted, in 1801, to $372,000, and, on account of omissions, might be estimated at $450,000. As the duty actually paid on the spirits distilled in those stills, did not, on an average, exceed five cents per gallon, the quantity of spirits distilled during that year, from grain and fruit, (exclusively of the large gin distilleries in cities) must have amounted to about 9,000,000 of gallons, and may, at present, the manufacturing having increased, at least, in the same ratio as the population, be estimated at twelve millions of gallons. To this must be added about three millions of gallons of gin and rum, distilled in cities; making an aggregate of fifteen millions of gallons.

The importations of foreign spirits, are, nevertheless, very considerable, having amounted, during the years 1806 and 1807, to 9,750,000 gallons a year, and yielding a nett annual revenue to the United States, of $2,865,000.

The quantity of malt liquors made in the United States is nearly equal to their consumption.

The annual foreign importations amount only to	185,000 gallons.
And the annual exportations of American beer and *cider* to	187,000 do.

But the amount actually made, cannot be correctly stated. It has been said, that the breweries of Philadelphia consumed, annually, 150,000 bushels of malt; and, exclusively of the numerous establishments on a smaller scale, dispersed throughout the country, extensive breweries are known to exist in New York and Baltimore.

From those data, the aggregate value of spirituous and malt liquors, annually made in the United States, cannot be estimated at less than ten millions of dollars.

Iron, and Manufactures of Iron.

The information received respecting that important branch is very imperfect. It is, however, well known, that iron ore abounds, and that numerous furances and forges are erected, throughout the United States. They supply a sufficient quantity of hollow ware, and of castings, of every description; but about 4,500 tons of bar iron are annu-

ally imported from Russia, and probably, an equal quantity from Sweden and England together. A vague estimate states the amount of bar iron annually used in the United States, at fifty thousand tons, which would leave about forty thousand for that of American manufacture. Although a great proportion of the ore found in Vermont, Pennsylvania, Maryland, and Virginia, be of a superior quality, and some of the iron manufactured there, equal to any imported, it is to be regretted, that, from the demand, and from want of proper attention in the manufacture, much inferior American iron is brought to market. On that account, the want of the ordinary supply of Russian iron has been felt in some of the slitting and rolling mills. But, whilst a reduction of the duty on Russian iron is asked from several quarters, it is generally stated that a high or prohibitory duty on English bar, slit, rolled, and sheet iron, would be beneficial; that which is usually imported on account of its cheapness, being made with pit coal, and of a very inferior quality.

The annual importations of sheet, slit, and hoop iron, amount to five hundred and sixty-five tons; and the quantity rolled and slit in the United States, is estimated at seven thousand tons. In the State of Massachusetts alone, are found thirteen rolling and slitting mills, in which about 3,500 tons of bar iron, principally from Russia, are annually rolled or slit. A portion is used for sheet iron and nail rods for wrought nails; but two-thirds of the whole quantity of bar iron flattened by machinery in the United States, is used in the manufacture of *cut nails*, which has now extended throughout the whole country, and, being altogether an American invention, substituting machinery to manual labor, deserves particular notice. The details on that subject will be found in the communications L and M; and it will be sufficient here to state, that the annual product of that branch alone, may be estimated at twelve hundred thousand dollars, and that, exclusively of the saving of fuel, the expense of manufacturing cut nails, is not one-third part of that of forging wrought nails. About two hundred and eighty tons are already annually exported, but the United States continue to import, annually, more than fifteen hundred tons of wrought nails and spikes. An increase of duty on these, and a drawback on the exportation of the cut nails is generally asked for.

A considerable quantity of blistered, and some refined steel, are made in America; but the foreign importations exceed 11,000 cwt. a year.

The manufactures of iron consist principally of agricultural implements, and of all the usual work performed by common blacksmiths. To these may be added anchors, shovels, and spades, axes, scythes, and other edge tools, saws, bits, and stirrups, and a great variety of the coarser articles of ironmongery; but cutlery, and all the finer species of hardware, and of steel work, are almost altogther imported from Great Britain. Balls, shells, and cannon, of small caliber, are cast in several places; and three foundries for casting solid, those of the largest caliber, together with the proper machinery for boring and finishing them, are established at Cecil county, Maryland, near the city of Washington, and at Richmond, in Virginia; each of the two last may cast 300 pieces of artillery a year, and a great number of iron and brass cannon are made at that, near the seat of Government. Those of Philadelphia and near the Hudson river, are not now employed. It may be here added, that there are several iron foundries for casting every species of work wanted for machinery, and that steam engines are made at that of Philadelphia.

At the two public armories of Springfield and Harper's ferry, 19,000 muskets are annually made. About 20,000 more are made at several factories, of which the most perfect is said to be that near New Haven, and which, with the exception of that erected at Richmond by the State of Virginia, are all private establishments. These may, if wanted, be immediately enlarged, and do not include a number of gunsmiths employed in making rifles, and several other species of arms. Swords and pistols are also manufactured in several places.

Although it is not practicable to make a correct statement of the value of all the iron and manufactures of iron, annually made in the United States, it is believed to be from twelve to fifteen millions of dollars. The annual importations from all foreign countries, including bar iron, and every description of manufactures of iron or steel, are estimated at near four millions of dollars.

Copper and Brass.

Rich copper mines are found in New Jersey, in Virginia, and near lake Superior; but they are not now wrought. The principal manufactures of that material, are those of stills and other vessels; but the copper in sheets and bolts is almost universally imported, the only manufacture for that object, which is at Boston, not receiving sufficient encouragement, although a capital of $25,000 has been invested in a rolling mill and other apparatus. The true reason is, that those articles are imported free of duty; and the owners seem to be principally employed in casting bells and other articles.

Zinc has been lately discovered in Pennsylvania; and there are a few manufactures of metal buttons, and various brass wares.

Manufactures of Lead.

Lead is found in Virginia and some other places, but the richest mines of that metal are found in Upper Louisiana, and also, it is said, in the adjacent country, on the east side of the Mississippi. They are not yet wrought to the extent of which they are susceptible, and, after supplying the Western country, do not furnish more than two hundred tons annually to the Atlantic States.

The annual importations from foreign countries of red and white lead, amount to 1,150 tons.

And those of lead itself, and of all other manufactures of lead, to 1,225 tons.

The principal American manufactures are those of shot, and colors of lead. Of the first, there are two establishments on a large scale at Philadelphia, and another in Louisiana, which are more than sufficient to supply the whole demand, stated at six hundred tons a year. Five hundred and sixty tons of red and white lead, litharge, and some other preparations of that metal, are made in Philadelphia alone. A repeal of the duty of one cent. per pound on lead, and an equalization of that on the manufactures of lead, by charging them all with the two cents per pound laid on white and red lead, is asked by the manufacturers.

Various other paints and colors are also prepared in Philadelphia, and some other places.

Tin, japanned, plated Wares.

The manufacture of tin ware is very extensive, and Connecticut supplies the greater part of the United States with that article; but the sheets are always imported. The manufacture of plated ware, principally for coach makers and saddlers, employs at Philadelphia 73 workmen; and the amount annually made there, exceeds one hundred thousand dollars. There are other similar establishments at New York, Baltimore, Boston, and Charleston.

Gunpowder.

Saltpetre is found in Virginia, Kentucky, and some other of the Western States and Territories; but it is principally imported from the East Indies. The manufacture of gunpowder is nearly, and may at any moment be made altogether adequate to the consumption; the importation of foreign powder amounting only to 200,000 pounds, and the exportation of American powder to 100,000 pounds. The manufacture of Brandywine, which employs a capital of $75,000 and 36 workmen, and is considered as the most perfect, makes alone 225,000 lbs. annually, and might make 600,000 lbs. if there was a demand for it. Two others, near Baltimore, have a capital of $100,000, and make 450,000 lbs. of a quality said lately to be equal to any imported. There are several other powder mills in Pennsylvania and other places; but the total amount of gunpowder made in the United States, is not ascertained.

Earthen and Glass Ware.

A sufficient quantity of the coarser species of pottery is made every where; and information has been received of four manufactures of a finer kind lately established. One at Philadelphia, with a capital of $11,000, manufactures a species similar to that made in Staffordshire, in England, and the others, in Chester county, in Pennsylvania, in New Jersey, and on the Ohio, make various kinds of queensware.

Information has been obtained of ten glass manufactures, which employ about 140 glass blowers, and make annually twenty-seven thousand boxes of window glass, containing, each, 100 square feet of glass. That of Boston, makes crown glass equal to any imported: all the other make green or German glass, worth 15 per cent. less; that of Pittsburgh, uses coal, and all the others, wood for fuel.

The annual importations of foreign window glass, amount to 27,000 boxes; the extension of the domestic manufacture, which supplies precisely one half of the consumption, being prevented by the want of workmen.

Some of those manufactures, make also green bottles and other wares; and two works, employing together six glass blowers, have been lately erected at Pittsburgh, and make decanters, tumblers, and every other description of flint glass of a superior quality.

Chemical Preparations.

Copperas is extracted, in large quantities, from pyrites in Vermont, New Jersey, and Tennessee. About 200,000 pounds of oil of vitriol and other acids, are annually manufactured in a single establishment at Philadelphia. Various other preparations and drugs, are also made there, and in some other places; and the annual amount exported, exceeds 30,000 dollars in value.

Salt.

The salt springs of Onondaga and Cayuga, in the State of New York, furnish about 300,000 bushels a year; and the quantity may be increased in proportion to the demand. Those of the Western States and Territories, supply about an equal quantity; that known by the name of the Wabash Saline, which belongs to the United States, making now 130,000 bushels. Valuable discoveries have also lately been made on the banks of the Kenhawa. But the annual importation of foreign salt amounts to more than three millions of bushels, and cannot be superseded by American salt, unless it be made along the sea coast. The works in the State of Massachusetts are declining, and cannot proceed, unless the duty on foreign salt should again be laid. It is necessary to shelter the works from the heavy summer rains by light roofs moving on rollers. This considerably increases the expense; and it appears that the erection of ten thousand superficial square feet, costs one thousand dollars, and that they produce only two hundred bushels a year. A more favorable result is anticipated on the coast of North Carolina, on account of the difference in the climate; and works covering 275,000 square feet have been lately erected there.

Miscellaneous.

Respecting the other manufactures enumerated in the former part of this report, no important or correct information has been received, except as relates to the two following:

Straw bonnets and hats are made with great success; and a small district in Rhode Island and Massachusetts, annually exports to other parts of the Union, to the amount of 250,000 dollars. See communication N.

Several attempts have been made to print calicoes; but it does not seem that the manufacturers can, without additional duties, stand the competition of similar foreign articles. The difficulties under which they labor are stated in the petition of the calico printers of Philadelphia to Congress. A considerable capital has been vested in an establishment near Baltimore, which can print 12,000 yards a week and might be considerably extended, if the profits and the demand afforded sufficient encouragement.

From that imperfect sketch of American manufactures, it may, with certainty, be inferred that their annual product exceeds one hundred and twenty millions of dollars. And it is not improbable that the raw materials used, and the provisions and other articles consumed, by the manufacturers, create a home market for agricultural products not very inferior to that which arises from foreign demand. A result more favorable than might have been expected from a view of the natural causes which impede the introduction, and retard the progress of manufactures in the United States.

The most prominent of those causes are the abundance of land compared with the population, the high price of labor, and the want of a sufficient capital. The superior attractions of agricultural pursuits, the great extension of American commerce during the late European wars, and the continuance of habits after the causes which produced them have ceased to exist, may also be enumerated. Several of those obstacles have, however, been removed or lessened. The cheapness of provisions had always, to a certain extent, counterbalanced the high price of manual labor; and this is now, in many important branches, nearly superseded by the introduction of machinery; a great American capital has been acquired during the last twenty years; and the injurious violations of the neutral commerce of the United States, by forcing industry and capital into other channels, have broken inveterate habits, and given a general impulse, to which must be ascribed the great increase of manufactures during the two last years.

The revenue of the United States, being principally derived from duties on the importation of foreign merchandise, these have also operated as a premium in favor of American manufactures, whilst, on the other hand, the continuance of peace, and the frugality of Government, have rendered unnecessary any oppressive taxes, tending materially to enhance the price of labor, or impeding any species of industry.

No cause, indeed, has, perhaps, more promoted, in every respect, the general prosperity of the United States, than the absence of those systems of internal restrictions and monopoly which continue to disfigure the state of society in other countries. No law exists here, directly or indirectly, confining man to a particular occupation or place, or excluding any citizen from any branch, he may, at any time, think proper to pursue. Industry is, in every respect, perfectly free and unfettered; every species of trade, commerce, art, profession and manufacture, being equally opened to all, without requiring any previous regular apprenticeship, admission, or licence. Hence the progress of America has not been confined to the improvement of her agriculture, and to the rapid formation of new settlements and States in the wilderness; but her citizens have extended their commerce through every part of the globe, and carry on with complete success, even those branches for which a monopoly had heretofore been considered essentially necessary.

The same principle has also accelerated the introduction and progress of manufactures, and must ultimately give in that branch, as in all others, a decided superiority to the citizens of the United States over the inhabitants of countries oppressed by taxes, restrictions and monopolies. It is believed that, even at this time, the only powerful obstacle against which American manufactures have to struggle, arises from the vastly superior capital of the first manufacturing nation of Europe, which enables her merchants to give very long credits, to sell on small profits, and to make occasional sacrifices.

The information which has been obtained is not sufficient to submit, in conformity with the resolution of the House, the plan best calculated to protect and promote American manufactures. The most obvious means are bounties, increased duties on importation, and loans by Government.

Occasional premiums might be beneficial; but a general system of bounties is more applicable to articles exported than to those manufactured for home consumption.

The present system of duties may, in some respects, be equalized and improved, so as to protect some species of manufactures without effecting the revenue. But prohibitory duties are liable to the treble objection of destroying competition, of taxing the consumer, and of diverting capital and industry into channels generally less profitable to the nation than those which would have naturally been pursued by individual interest left to itself. A moderate increase will be less dangerous, and, if adopted, should be continued during a certain period; for the repeal of a duty once laid, materially injures those who have relied on its permanency, as has been exemplified in the salt manufacture.

Since, however, the comparative want of capital, is the principal obstacle to the introduction and advancement of manufactures in America, it seems that the most efficient, and most obvious remedy would consist in supplying that capital. For, although the extension of banks may give some assistance in that respect, their operation is limited to a few places, nor does it comport with the nature of those institutions to lend for periods as long as are requisite for the establishment of manufactures. The United States might create a circulating stock, bearing a low rate of interest, and lend it at par to manufacturers, on principles somewhat similar to that formerly adopted by the

States of New York and Pennsylvania, in their *loan offices*. It is believed that a plan might be devised by which five millions of dollars a year, but not exceeding, in the whole, twenty millions, might be thus lent, without any material risk of ultimate loss, and without taxing or injuring any other part of the community.

All which is respectfully submitted.

TREASURY DEPARTMENT, *April 17th*, 1810.

ALBERT GALLATIN.

A.

Extract of a letter from Wm. Edwards, of Northampton, to the Postmaster at that place, dated November 29, 1809.

Having been regularly bred to the business of tanning, and this having been my sole occupation for twenty-five years, I have been led to reflect, with much regret, upon the general inferiority of American leather, compared with most European, and particularly English manufactured. A want of capital has been the great cause of the depressed state of this manufacture. The hide, in its natural state, is a mass of fibres; the interstices between the fibres is filled with a fleshy substance; to expel these without injuring the fibres, and then to fill the vacuum completely and entirely with what the chemists call tannin, contained in bark, is the whole art of tanning. To do this effectually, years of time is necessary, and repeated applications of fresh bark to the hide at proper periods. The establishment which I have made in this county will receive sixteen thousand full grown hides, and requires a capital of one hundred thousand dollars. We have three tanneries, for the conveniency of collecting bark, rather than do all our business at one place, which would necessarily soon produce a scarcity of bark, we use such a quantity—say one cord to six hides; we have six hundred and seventy-two vats, three bark mills, which grind our bark by water, between two stones, as corn is ground. We have the same number of hide mills which go by water for softening foreign hides, taking off the hair, and working the hides. Also, three rolling machines, which also go by water. These produce a very advantageous effect in perfectly extending and consolidating the soal leather after it is tanned, and supersedes the necessity of the shoemaker's hammering the leather; saves entirely the labor and waste attending that part of the shoemaker's business, and gives the leather a closeness of texture by far beyond hammering or any other plan now practised. Also I have found much advantage by applying heat, by means of a copper cylinder, adapted to the purpose, passing through vats, we call leeches, in which we make the last effort to extract the tannin from the bark, after the bark, with a decoction, has been for from thirty to ninety days applied to the hide. Most of the above methods I have originated, and from long experience, find the success attending them has abundantly equalled my expectations.

Much saving of labor and bark, is gained by these improvements, as must be obvious to any person who has a slight knowledge either practical or theoretical of the business. Our forests abound with bark; our beeves afford many hides, and large quantities are imported from the Spanish dominions, part of which are manufactured, and part are re-exported. Slaughter hides are sometimes exported, which ought to be prohibited, if practicable. I have known, and I believe it not uncommon, that quantities of hides and bark have been exported to England, and the leather made from these hides imported and used in this country. The manufacture of leather in the Middle States is far in advance beyond either the Northern or Southern States. A heavy duty on green or slaughter hides, if constitutional, and a small duty, say one cent. per lb. on the exportation of foreign hides—a heavy impost duty on leather of every kind and in every shape, with an aid of capital, and perhaps a bounty on improvements, made public, would have a tendency to encourage the manufacture of leather. Also a law appointing inspectors of slaughter hides, to guard against the great injury they now in many places sustain, by the carelessness or wantonness of the butchers in hacking and cutting them. In the city of New York, there is a loss from this source of twenty per cent. at least, without a particle of gain. Also a law appointing inspectors of leather, to prevent tanners from using an improper quantity of lime in the process, and offering their leather in market, when only partially tanned, would be very useful. The tanners in Boston and its neighborhood practise this method, much to the injury of the article, and in that way to the public. The same hide, well manufactured, will assuredly be worth double to the consumer, than if poorly manufactured. Yet mankind are so much the creatures of habit, and such the nature of the business, the difference will not be readily discovered by a superficial observer. One-third of the hides tanned in the United States are imported hides. These come from the Spanish colonies almost wholly. Hides in England are uniformly higher than in this country—*4s. 6d.* per stone is the least price I have seen stated, that is something more than seven cents per pound. Their bark in England costs more than their hides; that is, bark sufficient to tan a hide costs more than the hide. My slaughter hides cost me five and a half cents per lb. and my bark costs me one thirteenth so much as the hide. Leather would be an important article of exportation even to England, if it could be admitted there by paying no more duty than their manufactured articles pay in this country. The manufacture of leather is by no means completed when it goes from the hands of the tanner. The currier, the shoemaker, saddler, harnessmaker, and several other tradesmen fit it for various uses after the tanner has performed his operations.

B.

Statement of Mills for spinning Cotton, of which an account has been received.

State or District.	Town or situation.	NUMBER		SPINDLES	
		In operation.	Erecting.	In 1809.	In 1810.
Maine, - -	Waldoborough, - - - - - -	1	-	150	300
New Hampshire, -	New Ipswich, - - - - - -	2	-	1,200	2,000
	Other towns, - - - - - -	-	4	-	2,000
Massachusetts, -	Near Nuburyport, - - - - -	1	-	200	200
	Dedham, - - - - - - -	1	-	192	900
	Sundry towns adjoining the State of Rhode Island,	(*e*)8	-	4,820	7,500
	Ditto, - - - - - -	(*e*) -	5	-	13,000
Rhode Island, -	Providence and its vicinity, - - -	(*e*) 17	-	14,296	22,900
	Ditto, - - - - -	(*e*) -	7	-	7,600
	East Greenwich, - - - - -	1	-	500	1,000
Connecticut, -	Pomfret and Stirling, - - - -	2	-	1,390	4,500
	New Haven and Derby, - - - -	2	-	(*e*)700	700
	Killingly and Plainfield, - - - -	-	2	-	3,600
Vermont, - -	- - - - - - - -	2	-	260	350
	- - - - - - - -	-	2	-	350
New York, - -	Washington county, - - - - -	1	-	608	700
	Hudson, - - - - - -	1	-	(*e*)500	500
	Whitestown, - - - - - -	1	-	200	300
	Washington county, - - - - -	-	1	-	500
	Dutchess county, - - - - -	-	2	-	1,000
New Jersey, -	Patterson and Belleville, - - - -	2	-	(*e*)500	500
Pennsylvania, -	Near Philadelphia, - - - - -	2	-	(*e*)500	500
	Shippensburgh, - - - - -	†1	-	518	600
	Pittsburgh, - - - - - -	†1	-	300	300
Delaware, - -	Near Wilmington, - - - - -	1	-	480	500
	Ditto, - - - - - -	†1	-	(*e*)200	200
Maryland, - -	Near Baltimore, - - - - -	2	-	1,100	6,000
	Ditto, - - - - - -	-	1	-	5,000
	Patuxent, - - - - - -	-	1	-	300
	Washington county, - - - - -	†1	-	300	300
Virginia, - -	Petersburg, - - - - - -	1	-	96	500
South Carolina, -	Charleston, - - - - - -	†1	-	252	350
Georgia, - -	Louisville, - - - - - -	†1	-	200	300
Ohio, - -	Cincinnati, - - - - - -	†1	-	576	600
Kentucky, - -	Six several places, - - - - -	†6	-	700	3,000
Tennessee, - -	Nashville, - - - - - - -	†1	-	220	250
			Total,	30,500	87,000

NOTES. (*e*) These are on estimate; the residue of the spindles for 1809, are from actual returns.
† All are water mills except those marked thus †, which are impelled by horses.
(*c*) For a detail of these, see statement C.

C.

List of the Cotton Mills within thirty miles of the town of Providence, November 14, 1809.

Year of establishment.	Firm.	Where situated. State.	Where situated. Town.	Agent or principal owner.	Number of spindles now in operation.		Number of spindles which might be employed.	
1791,	Almy, Brown, & Slater, -	Rhode Island,	N. Providence,	Almy & Brown,	1,150		1,500	
1795,	Warwick Spinning Mill Owners,	"	Warwick, -	Do.	600		1,200	
1805,	Coventry Manufacturing Company,	"	Coventry, -	Samuel Arnold,	1,692		2,000	
"	Union Cotton, do.	"	Johnston, -	Henry P. Franklin,	896		1,200	
1805–6,	- -	"	Cumberland, -	Walcott,	200		400	
1806,	- -	"	"	Rich'd Waterman,	288		400	
"	- -	"	N. Providence,	Tiffans & Read,	400		500	
"	- -	"	"	Hosea Humphrey,	96		200	
1807,	Providence Manufacturing Co.	"	Warwick, -	John K. Pitman,	2,190		3,200	
"	Warwick do.	"	"	Almy & Brown,	1,260		2,500	
"	Hope, do.	"	Scituate, -	Thomas S. Webb,	1,584		2,500	
"	- -	"	Smithfield, -	Almy & Brown,	1,700		3,000	
"	Natick Manufacturing Company,	"	Warwick, -	Adams & Lothrop,	1,184		1,500	
1808,	Potowomut do.	"	"	Blodget & Power,	564		1,000	
"	- -	-	S. Kingston,	Cyrus French,	200		500	
"	- -	-	Coventry, -	Theo. A. Foster,	96		300	
1809,	Manchester Manufacturing Co.	"	Warwick, -	Caleb Greene, Jun.	96		1,000	
						14,196		22,900
1803,	Pawtucket C. and C. do. -	Massachusetts,	Rehoboth, -	Ingraham,	1,240		2,000	
1804,	Samuel Slater & Co.	"	"	Samuel Slater, -	1,344		1,500	
	- -	"	Canton, -	- - -	500		500	
Within	- -	"	Franklin, -	- - -	400		400	
two	- -	"	Medway, -	Blackburn,	528		600	
years,	- -	"	Swanzey, -	Dexter Wheeler, -	180		500	
	- -	"	Taunton, -	Leonard,	500		1,500	
1808,	- -	"	Rehoboth, -	John Pitman & Co.	128		500	
						4,820		7,500
1805–6,	Pomfret Manufacring Co. -	Connecticut,	Pomfret, -	Smith Wilkinson,	1,200		2,500	
1808,	- -	"	Sterling, -	John Dorrance,	190		2,000	
						1,390		4,500
1809,		Rhode Island,	Scituate, -	Caleb Fisk,			2,500	
"	- -	"	Johnston, -	Daniel Lyman,			1,200	
"	- -	"	Cranston, -	Roger Williams,			1,000	
"	- -	"	Smithfield, -	Richard Buffum,			1,000	
"	- -	"	Do. -	Oliver Bartlett,			1,000	
"	- -	"	Coventry, -	Dutu Arnold,			500	
"	- -	"	Cranston, -	William Potter,			400	
								7,600
"	- -	Massachusetts,	Mendon,	Butler & Wheaton,			10,000	
"	- -	"	Attleborough,	Ebenr. Tyler, -			1,000	
"	- -	"	North Bridge,				800	
"	- -	"	Mendon, -				700	
"	- -	"	Swanzey,				500	
								13,000
"	- -	Connecticut,	Killingly, -	Walter Paine,			1,500	
"	- -	"	Plainfield, -	Tyler,			1,500	
								3,000
						20,406		58,500

In addition to this list of mills, there are several intended to be erected the ensuing spring; for some the mill seats are already purchased. I am well informed that, by next April, there will be upwards of 40,000 spindles in operation; and, it is expected that the whole number above mentioned will be in operation in the course of one year.

THOS. COLES, *Collector.*

D.

Statement of a Cotton Manufactory, owned by , near Providence.

Year of establishment.	Capital employed.		No. of spindles employed.	No. of looms employed.		Number of persons employed.				Number of pounds of cotton annually consumed.	Quantity and quality of yarn spun, and cloth wove, annually.					Greatest number of spindles which might be employed.
						In the manufactory.		In neighboring private families.			YARN.		CLOTH.			
	The first year.	At the present time.		In the manufactory.	In neighboring private families.	Males.	Females.	Males.	Females.		No. of pounds.	Quality.	Yards wove in the manufactory.	Yards wove in neighboring private families.	Quality.	
1806	$20,000	$56,000	960	9	70	24	29	50	75	40,000 lbs.	35,000	(*a.*)	10,000	58,000	(*b.*)	2,000

Remarks.—This establishment suffered much in the outset, in being put to much expense by English workmen, who pretended to much more knowledge in the business than they really possessed. At present only two are employed, and Americans, as apprentices, &c. are getting the art very fast.

No dividend of profits is expected for a considerable time, and, from the want of experience in the durability of the machinery, &c. are at a loss to calculate what they may expect; they, however, calculate, under a proper care of government, and the growing disposition of the American citizens to consume the fabrics, to make it a good business.

Providence, *August* 31, 1809.

(*a.*) One and two, for weaving, knitting, sewing, &c. &c.

(*b.*) Tickings, sheetings, shirtings, stripes, checks, ginghams, duck, coverlid, bagging, diaper, &c.

E.

Statement of Manufactures of Woollen Cloth, of which an account has been received.

States.	Towns.		Capital.	Number of workmen.	No. of y'ds annually made.	Species of Goods.	Remarks.
New Hampshire,	New Ipswich,	1	$10,000	8 to 10	Not stated.		
Massachusetts,	Byefield,	1	Not stated,	20	15,000	Cloth, baize, flannel,	Declining; good wool scarce.
Rhode Island,	Warwick,	1	$9,000	28	10,000	Cloth, ¾ to ⅞ wide, sold for 83 cents, to three dollars,	Only 900 yards of 1st quality can be made; employs 26 looms--profitable.
Ditto,	Portsmouth,	1	$3,000	Not stated,	10,000	Cloth, worth 75 cents to $2 25,	Profits 12 to 15 per cent.
Connecticut,	Humphreysville,	1	Not stated,	Do.	Not stated,	Broadcloths, and others,	Wool of Merino breed.
New York,	Poughkeepsie,	1	do.	Do.	Do.	Ditto,	Ditto.
Delaware,	Brandywine,	1	$11,000	12	8,000	Ditto,	Ditto.
Ditto,	Ditto,	1	Not stated,	Not stated,	5,000	Coarse cloth.	
Maryland,	Baltimore,	1	$20,000	20	15,000	Some broadcloth.	
Ditto,	Ditto,	1		56 looms,		Various descriptions,	All small establishments.
Ditto,	Elkton,	1	$16,000	20	8,000	Cloth, worth $1 50 to $5,	Good wool scarce.
Ditto,	Frederick,	1	Not stated,	29	Not stated,	Woollen cloths and mixtures.	
Pennsylvania,	Philadelphia,	2	Not stated,	Not stated,	27,000	Cassinet, a mixt. of wool & cot.	
Ditto,	Ditto,		Sundry other small establishments.				
Ditto,	Germantown,	1	Not stated,			Coarse cloth and cassinet,	Wool purchased from skin-dressers.

NOTE F.

Amongst numerous other facts, the following are particularly stated:

	Carding Machines.	Fulling Mills.	Yards annually woven *Cloth and Flannel.*	Cotton and Flax.
In New Hampshire, -	One for every 250 families.	140	800,000	Considerable.
Vermont, - -	135	163	1,040,000	1,315,000 yards.
Berkshire, Mass. -	- - -	- - -	100,000	Considerable.
Ontario co. N. Y. -	18	18	140,000	Ditto,
York county, Maine,	8	8	70,000	120,000lb. of flax and cotton spun and woven.

Of the cloth and flannel thus wove, about two-thirds are cloth, generally worth more than one dollar a yard, and the remainder flannel.

In Delaware, 150,000 lbs. wool annually spun and woven in private families. Large exportations of linen from the western counties of Pennsylvania, and some from Kentucky, and several places in the Eastern and Middle States. Eighty thousand yards brought for sale, in 1809, to Pittsburgh alone; and the number of looms in that town has increased, since the year 1807, from 17 to 44. In the lower counties of Virginia, North Carolina, generally, and the upper counties of South Carolina and Georgia, almost the whole of the summer clothing, for every description of persons, is of household manufacture; and almost all the slaves are entirely clothed in the same manner. The scarcity of wool alone prevents an adequate supply from the same source for winter clothing. The number of stores for the sale of foreign goods, has, in Matthews county, Virginia, from the year 1802, decreased from fifteen to one. At a general review of militia, last summer, in North Carolina, where more than fifteen hundred persons were on the ground, there were not forty who were not entirely clothed with *homespun*.

G.

Household Manufactures in New Hampshire.

In almost every town, (of six miles square, or a district containing one or more towns) having a population of 200 or 300 families, there is a carding machine and fulling mill. The cost of a carding machine is about 500 dollars. One described to me, cards, annually, 6,000 pounds of wool, at 7 cents per pound, attended by one hand. This mode of carding relieves the house-spinner of one-half the labor of a day, for the sum of 3½ cents.

Every farmer's house is provided with one or more wheels, according to the number of females.

Every second house, at least, has a loom for weaving linen, cotton, and coarse woollen cloths, which is almost wholly done by women.

Manufactures of these kinds amount, probably, on an average, per family, to from 100 to 600 yards in a year, without an hour's loss of labor to the field.

Considerable quantities of coarse flaxen cloth, worth from 15 to 20 cents per yard, thus manufactured in families, are sold to traders in country villages or in towns, and sent for a market to the Southern States, on which a profit is made by the trader.

A specimen of the cost and profit on the employ of a Fulling Mill, in the county of Cheshire, in dressing cloths for household manufactures.

Yearly supply of cloths, for dressing and dying:

Of fustian or cotton, - - - - - -	*Yards,*	1,000
Woollen, merely to be pressed, - - - -		1,700
Do. to be dyed, fulled, &c. - - - -		4,000
	Yards,	6,700
The charge and sum received for dressing the above,		$1,225

The expense of labor, &c. as follows:

The proprietor states his service, at - - - -	$110		
Two men employed four months, at $20, - - -	160		
Two apprentices, the same time, - - - -	80		
Cost of dye stuff, &c. - - - - -	175		
Other expenses, - - - - - -	75		
	600		
Leaving a balance to the mill of - - -	625	——	$1,225
The cost of the mill and machinery, is stated to be, - - -	-		$1,500

The foregoing may be considered as a sample of the clothiers' mills in New Hampshire, of which there are about one hundred and forty in the State; some, probably, may do less, and others much more than the above.

The cost of manufacturing eighteen pounds of wool into twenty yards of cloth, as follows:

18 pounds of wool, (best common) at 50 cents, - - - -	$9 00
Carding, oiling, &c. - - 8 - - - - -	1 44
Spinning, - - - 14 - - - - -	2 80
Weaving, - - - 8 - - - - -	1 60
Dressing colored black, - 32 - - - -	6 00
	$21 24

This cloth, three quarter yards wide, (cost, per yard 106 cents) is thick and firm, is finer than English cloths of six quarter yards wide, sold, at retail stores, at $3 50 per yard, and is twice as durable.

H.

Extract of a letter from William Whittemore, of West Cambridge, to the Collector of Boston, dated 24th November, 1809.

The machinery with which we now manufacture all kinds of wool and cotton cards thathave been called for, were invented by Amos Whittemore, in the year 1797; he then obtained the exclusive privilege of using said machines, by letters patent, for fourteen years. Amos Whittemore and myself were jointly concerned in the first machines that were built, and are still the sole proprietors of the patent. Congress, at their last winter session, extended the patent fourteen years, by a special act. We have fifty-five of those patent machines, thirty-seven of which are now in use; these machines, with the other apparatus necessary to carry on the business to its present extent, have cost us about forty thousand dollars. We have now employed, in the factory, upwards of forty hands; we manufacture, weekly, one hundred and eighty dozen pair of hand cards, and two hundred square feet of cards for the woollen and cotton factories, which, together, amount to about two thousand dollars. Had it been in our power, the year past, to have supplied ourselves with card wire, the amount of the cards manufactured in our factory would have exceeded three thousand dollars per week; for we should have had all our machines in use. The building, in which we now carry on the business, has cost us ten thousand dollars; fifty thousand dollars, at least, is necessary for a capital to carry on the business to the extent, exclusive of buildings and machinery. We have been obliged to make great sacrifices to obtain money to enable us to carry on the business, so as to be able to answer the demand for cards; our moneyed institutions have afforded but little support to domestic manufactures. The wire is the only article necessary to the manufacture of cards, but what our own country produces, and that might be manufactured here as good, and nearly as cheap, as in England. We have so far satisfied ourselves (by experiment) that nothing, but want of capital, has prevented us from setting up that business. The iron made on lake Champlain, is found to be as good for wire, if not superior, to any ever imported. The wire, to supply our factory one year, will, in England, cost about fifteen thousand dollars, and the expenses of importing about ten per cent., (it being free of duty); perhaps about the same quantity is used, annually, in the other card manufactories in the United States. There is no doubt, in my mind, from the observations made since I have been in the manufacturing business, that, had the same support been afforded manufacturers, generally, that has been to trade and commerce, our manufactories, at this time, would have been carried on much more extensively, and would have generally afforded a profit to those concerned. Since the obstructions to our foreign trade, the manufactories of our country have increased astonishingly; the demand for wool and cotton cards, the present season, has been twice as great as it has been any year preceding. Since the receipt of your letter, my time has been so constantly occupied with the concerns of the manufactory, that I have not been able to make out any statement of it before. I have endeavored to give a general description of our manufactory; time would not permit me to be more particular.

I.

WORCESTER, *November* 29, 1809.

SIR:

Having invented a cheap and simple method of manufacturing wood screws from iron wire, I obtained a patent for the same from the United States, in July last, and finding it extremely difficult, by any means within my power, to obtain wire of suitable sizes, I was induced to attempt the manufacturing of it; and, as a necessary appendage, to connect this business with that of screw making, the process being so easy and simple that two men of common capacity can manufacture from rods, about the size of common nail rods, three hundred weight of assorted screw wire per day; in the same time a man, with two boys, can make from the wire twenty groce of screws of a quality very much superior to those usually imported. The expense of constructing screw machines upon the principles of my patent is small, and the capital now employed, (the business being yet in its infancy,) but in one year, with the capital I can command, it would be in my power to erect as many machines as would enable me to supply the United States with that article, and of a quality much superior to any ever imported, and at as low a rate as are now paid for those imported of an inferior quality.

The manufacture of iron and brass wire has been often attempted within the United States with success, and can be carried on to a very great extent; but all the undertakers, in consequence of foreign wire being imported free of duty, have, without exception, abandoned the business; if I depended on foreign wire for the manufacturing of screws I should not be an advocate for a duty on it; but, as I make my own wire, its free importation does not affect me, as relates to the quantity appropriated to that particular use; but it very seriously affects me in a much more enlarged and extensive point of view; but if a duty of 15 or 20 per cent., ad valorem, was laid on the importation of foreign wire, the capital within the control of the company, now interested with me in this business, would enable me immediately to extend my machinery to a magnitude sufficiently extensive to meet the consumption of coarse wire within this State. The manufacture of card wire also, of which there is a great consumption within the United States, could be made to equal advantage, and would follow in course on account of the demand for it, provided manufacturers were aided by the above mentioned duty on foreign wire; but if they should extend their works, anticipating that encouragement from Government, and it should not be given, they would suffer great loss and disappointment.

The malleability of the American iron renders the United States perfectly independent of all other countries for that first of all raw materials, and it is only by the patronage of Congress that industry and the arts can be so extensively cultivated as to take the greatest advantage, not only of this article, but of other raw materials which the great resources of our country furnish. The prevailing spirit of enterprise at the present time, in the exertion and extension of manufacturing establishments, is much owing to the measures heretofore adopted by Government; and I feel confident that few articles can be made in this country to so great advantage as iron wire, and that no sufficient reason can be adduced why this article should be exempt from duty more than many others, to the particular and very great injury of our own citizens. I am, however, much encouraged to hope that the measures Government now appear to be taking, will be efficient in patronising the very laudable exertions of its citizens in the production of articles indispensable to our necessities, and, especially those that are produced from the raw materials of our own country.

And the only patronage required in this business, is, that the article of iron wire should be subjected to the same duty that other articles of iron manufactures are subjected to when imported from Great Britain.

I am, most respectfully, sir, your most obedient and very humble servant,

Hon. HENRY DEARBORN, Esq. ABEL STOWELL.

I am satisfied that wire of all kinds can, and would very soon be manufactured in this neighborhood, sufficient for the consumption of the United States, if a duty should be laid on imported wire equal to what is paid on foreign articles generally. If Congress should deem it expedient to lay a duty on wire, I have good reason for believing that a considerable capital would be immediately vested in the manufactory of that article.

H. DEARBON.

P. S. The wood screws manufactured by Stowell and those concerned with him, are superior in quality to imported ones; and I presume that there is no doubt, in the minds of those who have become acquainted with the facility with which they are now made, but that a sufficient quantity will be made for the use of the United States, if suitable encouragement is afforded by the Government for the manufacturing of wire.

H. D.

NOTE K.

Statement of a manufacture at Albany.

CAPITAL.	WORKMEN.	Number of Hats annually made.				Value of ditto, annually made.	Value of foreign goods and materials annually used	PROFIT.
		at 7 dollars.	at 3 dollars.	at 1 dollar.	Total.			
$8,000	20	$1,600	$1,800	$3,000	$6,400	$19,600	$900	15 a 20 p. ct.

Memorandum by a country Hatter, in the State of New York.

FINE HATS.		NAPPED HATS, FIRST QUALITY.		NAPPED HATS, SECOND QUALITY.	
Racoon, 8 oz. - -	$2 50	Wool, 5 oz. - -	20	Wool, 7 oz. - -	28
Beaver, 1 oz. - -	1 00	Racoon, 1 oz. - -	31	Muskrat, 1 oz. - -	50
Dye-stuff and trimmings,	68½	Muskrat, 1 oz. - -	50	Dye-stuff and trimmings,	68½
Making and finishing, -	1 50	Dye-stuff and trimmings,	68½	Making and finishing, -	1 25
Sundries - -	25	Making and finishing, -	1 25	Sundries, - -	12½
	$5 93½	Sundries, - -	12½		2 84
Nett profit,	1 06½		$3 07	Nett profit, -	1 16
Sell for -	$7 00	Nett profit, -	1 93	Sell for -	$4 00
		Sell for -	5 00		

NETT PROFIT.

On fine hats, - - - - -	$1 06
Napped ditto, first quality, - - - -	1 93
Ditto, do. second do. - - - -	1 16
Felt do. - - - - -	60

L.

BOSTON, *September* 25, 1809.

With two brothers, I am interested in the manufacture of cut nails. We have an establishment at Malden, five miles from Boston, where we have in operation twenty-two patent machines upon J. Reed's plan of cutting and heading with the same operation. We are also interested in two establishments upon the same plan in the vicinity of Philadelphia. One situated on Chester creek, where we have ten machines, the other situated on French creek, where we are preparing to erect twenty machines. The three manufactories, with the mill streams, buildings and machinery, necessary for that purpose, when the French creek establishment is completed, with two rolling and slitting mills already built, will cost ninety thousand dollars. The active capital employed, seventy-five thousand dollars. With the fifty-two machines, sixty men and boys are rendered capable of manufacturing, from the nail plates, fifteen hundred tons of nails per year, and by multiplying the number of machines, a quantity could be manufactured, more than adequate to the consumption of the United States, more especially if Congress, duly estimating the benefits to be derived from this important branch of industry, should see fit to grant a drawback on exportation somewhat proportionate to the duty paid on foreign iron. It would be very desirable, and encouraging to manufacturers, if permanent regulations could be consistently adopted, that would tend to render cheap and plenty the raw material, and that would discourage foreign importation. Such a measure would greatly facilitate domestic manufactures; it would divert the energy and enterprise of wealthy men, from ordinary pursuits; be productive of the welfare and interest of our country; whereas only temporary regulations tend to intimidate. The encouragements offered by Government, whether prohibitory or remunerative, should at least be co-extensive with the time necessarily required for the erection of extensive works, for laborers to be instructed, and for the manufactured article to find a market, that the manufacturer may, without distress, be enabled to meet his current expenses, and to replenish his stock from the return of sales; otherwise the wealth and influence of foreign competition, would, by long credits, and by purposely furnishing a surplus of cheap inferior articles at a low price, not only retard, but impoverish, the very existence of any infant manufactory in our country. If the foreign manufacturer can find a ready sale for his goods in the United States, at cost and charges, his object is gained, the manufacturing profit is secured, and not unfrequently, both to the injury of the consumer, and of the American manufacturer; to the consumer, because the cheapest goods are commonly the most deceptive, and to the American manufacturer, by an unexpected influx of foreign goods in his line, he may be defeated in his calculations, be supplanted in his sales, and compelled to warehouse a heavy stock of finished goods until the season is past for procuring, to advantage, the raw material indispensably necessary to his business. Being thus situated, he must either abandon his employment, or resort to the painful alternative of sacrificing his finished goods for less than their cost, or borrowing money upon usury, to replenish his stock at an advanced price, either of which, to a moderate capitalist, if persisted in, is inevitable ruin. English nails, the fine drawn excepted, are usually made of inferior iron, and are sometimes transported to this country in lieu of ballast, almost freight free, and sold for cost and charges; and their hoops, rods, and nail plates, are made from a kind of unwrought iron, by a process recently invented; and when the latter are cut into nails they are tender and brittle, hence arises a prejudice against all cut nails, the consumer being ignorant of the cause; but cut nails, made of Russia, Swedish, or American iron, are a good substitute for hammered nails, and, in fact, have the preference with most people, for the following reasons, viz: on account of the sharp corners and true taper with which cut nails are formed, it may be driven into harder wood, without bending or breaking, or hazard of splitting the wood, by which the labor of boring is saved, the nail, one way, being of the same breadth or thickness from head to point. A moment's recurrence to the origin of this art, and to its rapid progress within a few years in this State, may not be amiss at this time. By the effect of necessity, in the time of the Revolution, cut nails were first made of the rusty hoops of old casks, and were as worthless as the materials of which they were made; but, after the introduction of rolling and slitting mills into the State, nail plates of new iron were substituted instead of rusty hoops, yet nails were for some time manufactured in a very imperfect manner; at present it is otherwise. There are now in this vicinity extensive nail manufactories, with useful machinery for the saving of labor, and the

business is better understood and conducted, and the quality of cut nails is so much improved, that little seems to be wanted in order to success, but the protection and patronage of Government. By the best information I can obtain, I find that, on an average of the last three years, the quantity of nails and brads manufactured within the State, may be computed at no less than two thousand tons per year, of which about seventeen hundred and fifty tons have been cut, the residue hammered.

The foreign relations of our country, for some years past, have been so contingent, that the price of iron has been fluctuating between ninety-five and one hundred and forty dollars per ton, whilst the consumption of nails has been diminishing, and of course the demand for them; and, notwithstanding foreign nails have been prohibited, yet the quantity on hand when the prohibition commenced, added to the quantity since manufactured in the United States, with a great diminution of exports, has left no chance for them to rise in proportion to the rise of the raw material. The manufacturer's profit is, therefore, less than it was prior to the rise on iron. During the present contest with Great Britain, both the French and Spanish colonies, in America and the West Indies, have received considerable supplies of nails from the United States, and particularly cut nails, which they preferred for many purposes. Reference to the custom-house books will probably show the difference between the imports and exports, and the result, the expediency or inexpediency of encouraging, by drawback, the exportation of them.

In the event of a peace in Europe, and a free trade between Great Britain and the Spanish colonies, the former, perhaps, could supplant the American supply of this article in the markets of the latter, were not Congress to grant some encouragement, either by drawback or bounty, to the exporter.

The fact is, that American iron, although the ore is excellent, is brought to market and sold in an unfinished state; it is not sufficiently hammered to be sound, and it is hammered in a state so cold, that the seams and cracks, of which there are many, do not close and weld; the iron, therefore, to the worker or consumer, is worth less by ten dollars per ton, than iron finished in the style of Russia or Sweden; and this is not all, for the ends of the bars of American iron are so unsound, that they are only fit for snap iron, and, in fact, are cut off and sold as such by the manufacturer, who pays full price for them, losing thereby five dollars and twenty-five cents, besides loss sustained by transportation and frequent handling. This being the case, and the manufacturer not being disposed to a reform, I should be sorry to be left in their hands, or be subject to their pleasure, so much as I would be, if our Government would adopt any effectual measures to prevent the importation of iron, under the mistaken impression that our country is at present capable of producing a sufficient quantity for its own consumption. Any thing that would tend permanently to advance the price of iron, by increasing the demand, would tend to increase its inferiority in point of intrinsic value; for, when any article in our markets of home manufacture produces the highest price, and is in demand, it is frequently hurried off hand in a very unfinished and slovenly manner, even in such an imperfect state, as would not in common times sell at any price; it is therefore necessary, that our country should be protected from impositions of this kind, and that, instead of prohibiting the importation of iron, as some would have it, it should continue to be encouraged, until we can be supplied at home with less hazard. These occasional remarks you can think of, and, if proper, use them to advantage.

M.

BOSTON, 13*th August*, 1809.

The importance, in Massachusetts, of nail machinery, and of all that relates to rolling and slitting mills, with which nail machinery is immediately connected, requires that a particular account should be given of them.

In old countries, nails are forged; here, they are cut, and it is curious to trace the progress of American genius through the various steps of this invention. Twenty years ago some men, now unknown, and then obscure, began by cutting slices out of old hoops, and by a common vice griping those pieces, headed them with several strokes of the hammer. Gradually slitting mills were built, and the shears and the heading tools were perfected; yet much labor and expense were requisite to make nails. In a little while, Jacob Perkins, Jonathan Ellis, and a few others, put into execution the thought of cutting and of heading nails by water; but, more intent upon their machinery than upon their pecuniary affairs, they were unable to prosecute the business. At different times, different men have spent fortunes in improvements, and, it may be said with truth, more than a million of dollars; but at last these joint efforts are crowned with complete success, and we are now able to manufacture, at about one-third of the expense that wrought nails can be manufactured for, nails which are superior to them for at least three-fourths of the purposes to which nails are applied, and which, for seven-eighths of those purposes, are as good. The machine made use of by Odiorne, that lately invented by Jonathan Ellis, and a few others, present very fine specimens of American genius.

To northern carpenters it is well known, that, in almost all instances, it is not necessary to bore the wood before driving a cut nail; all that is required is to place the cutting edge of the nail across the grain of the wood. It is also true, that cut nails will hold better in the wood. These qualities are, in some instances, worth twenty per cent. of the value of the article, which isequal to the whole expense of manufacturing it. For sheathing and drawing, cut nails are full as good as wrought nails; only in one respect are the best wrought nails a little superior to cut nails, and that is where it is necessary they should be clinched. The manufacture of cut nails was born in our own country, and has within its bosom advanced through all the various stages of infancy to manhood, and, no doubt, we shall be soon able, by receiving proper encouragement, to render them superior to wrought nails in every particular.

The principal business of rolling and slitting mills is rolling nail plates. They also serve to make nail rods, hoops, tires, sheet iron, and sheet copper. In this state we have not less than twelve, viz:

At Dover, one owned by the Boston iron and nail factory, which is composed of John and Samuel Welles, and R. Whiting.

At Plymouth, one owned by Samuel Spear, W. Davis, and Nathaniel Russell.

At Dover, Beverly, Amsbury, one each, all incorporated companies, owned, in part, I presume, by William Gray, Samuel Gray and Osgood,

At Newton, one owned by Rufus Ellis, General Elliot and others.

At Norton, one.

At Taunton, three owned by Leonard and Crocker and others.

At Bridgewater, two.

These mills could roll and slit 7,000 tons of iron a year. They now, it is presumed, roll and slit, each year, about 3,500 tons, 2,400 tons of which probably are cut up into nails and brads. These 3,500 tons sell for as much as 700,000 dollars, and we may call American labor and profit three-fifths of it, when foreign iron is employed, and the whole of it, when our iron is made use of.

It is useless to observe that the consumption of cut nails has increased in proportion as their manufacture has been brought to perfection. As late as ten years ago it was very small, and the increase has been much less rapid than it would have been had the rivalship of foreign nails not stood in the way.

The English iron imported into this country, either in bars or in nail plates, or in nail rods, or in hoops, is not good for any thing, nor are tires manufactured with it of any use. Out of the ore they roll the iron into bars, without hammering it, which saves them much expense; but the consequence is, that although the ore be good, and although the iron looks well, yet it is not compact at all; has no strength, and good, as the razors of Peter Pindar, "to sell but not to use." The fact is, the British never employ it in their own country, nor can a man, while he is buying a hoop, or a tire, or a cut nail, distinguish whether it was made out of English iron. To prevent this species of fraud it is necessary that Government should prohibit, entirely, the importation of English bar iron, nail plates, nail rods, &c. This will also encourage the manufacture of our own iron. At particular times America has been filled with the refuse of English nails and brads, and then the American manufacturer has been obliged to stop his

works and subject to losses, and the consumer, deceived by the name of English nails, has bought this refuse greatly to his injury. It is, therefore, highly important to prohibit the importation of English nails and brads of all the kinds which can be replaced immediately by American, and this includes all except fine drawn nails, upon which an extra duty of one cent per pound might be placed, and if no part of this extra duty were drawn back, it would by thus much encourage the exportation of American nails.

Nor can the Legislature be restrained from prohibiting foreign nails and brads, by a fear that the American manufacturers will be unable to furnish the quantity wanted: for almost immediately they could manufacture half as many again as they now do, and, in six months, could increase this to any quantity desired; nor is it to be feared that the prices will be advanced by monopoly, as the different patent rights of improved nail machinery are owned by a great many individuals totally disconnected, and as some pretty good machines are common to all. It is also well to state, in addition, that cut nails have been exported in considerable quantities, and gone to a good market: whilst they were not so well made, they were sold in foreign ports without a profit; in Havana, and in many other places, they now actually prefer 4d. cut nails of a good quality, to the best English nails with which they have usually been supplied. I cannot leave off this subject without adding one word more about English iron. It may be the plan of the English, when selling it to us, to bring into discredit American cut nails, and other American manufactured articles. Unfortunately a great proportion of those articles, and especially cut nails, has been manufactured out of that iron, and probably it ever will be, because the articles cost less, look full as well, and sell as well to those who never bought any before. It is almost impossible for many people to distinguish between good and bad cut nails, and some are led to prefer giving a higher price for English wrought nails, which are no better than cut nails manufactured out of any iron but English. I have already observed that the mills in Massachusetts could manufacture 7,000 tons of iron, while they only manufacture 3,500 tons. This arises mostly from the rivalship with imported articles of the same kind, a rivalship which the legislature may do away at once.

It need not be mentioned that the iron manufacturers have, on exportation, an equitable right to a drawback of the duty on imported iron.

In Masssachusetts originated the project to manufacture cut nails, and there it has first been brought to its present state of perfection. Lately manufactories have been erected to a considerable extent in New York, Pennsylvania, and Maryland, and unquestionably they will rapidly multiply there, and soon be spread all over the country, if the encouragements are given by the legislature, which are suggested in this sketch. If the legislature should determine to allow a drawback of the duty on iron when manufactured, it might be well to render the thing more simple to change that duty, which is now ad valorem, into a specific duty by the pound. Say, for example, make it one cent per pound.

N.

WRENTHAM, *October* 1, 1809.

Straw Bonnets.

This business commenced in this town in the year 1801; at that time the English straw bonnet had become the fashionable out-door head-dress of the ladies in the large towns, who are allowed always to take the lead in the fashions. The prices demanded for them were so great as to prevent the farmers' daughters purchasing them. A young lady, stimulated with a desire to appear not less fashionable than those who were better able, or more willing to pay an extravagant price for a bonnet, conceived that she might, with her own ingenuity and industry, fabricate one for herself, equal in quality and less in expense, than an English bonnet would cost. The bonnet was soon completed; and was thought to be no way inferior to the English. This first successful effort of the young lady soon commanded customers, who were furnished with bonnets at about half the price which were paid for those imported.

The demands for these bonnets increasing, others were induced to try their ingenuity. These small attempts were generally crowned with success. In a few months the manufacture of bonnets exceeded the domestic demand for them. The surplus were entrusted to the care of a man who frequented the market at Boston, with the common productions of the country, who made such returns as to not only encourage the first adventurers to continue the business, but to induce others also to become adventurers, so that, at the end of one year, the bonnet business had become an important article of traffic in this vicinity. Since which the business has annually increased, and the demand for hats and bonnets becomes more and more extensive. The principal part of this business is done in the towns of Wrentham, Franklin, Medway, Medfield, Billingham, Walpole, Sharon, and Foxborough. Some towns in the counties of Bristol and Worcester have likewise entered into this business. This concise history of a manufactory, which owes its commencement to mere accident, may not be uninteresting to you; in which I have been a little particular to show from what small beginnings an important article of merchandise may be produced. Could you have believed that the annual amount of straw hats and bonnets made in the town of Wrentham alone is equal to 100,000 dollars? This, I suppose, to be within bounds. For the amount in the other towns in the county of Norfolk, abovementioned, I add 100,000 dollars more; this sum is perhaps much too small. Bristol and Worcester manufacture to a considerable amount, and the business has commenced, I have been informed, in the other parts of the State.

It is to be understood that the above sum of 200,000 dollars is exclusive of hats and bonnets made and worn by those who manufacture them. These bonnets and hats are exported not only to New York, Philadelphia, Baltimore, Virginia North Carolina, Charleston, South Carolina, Savannah, and New Orleans, but to several of the West India Islands.

11th CONGRESS.] No 326. [3d SESSION.

STATE OF THE FINANCES.

COMMUNICATED TO THE SENATE, DECEMBER 12, 1810.

In obedience to the directions of the act supplementary to the act, entitled "An act to establish the Treasury Department," the Secretary of the Treasury respectfully submits the following report and estimates:

REVENUE.

The nett revenue arising from duties on merchandise and tonnage, which *accrued* during the year 1808, amounted to - - - - - - - - - $10,348,000

The nett revenue arising from the same sources, which *accrued* during the year 1809, amounted, as will appear by the statement (A,) to - - - - - - - $6,527,000

The statement (B,) exhibits, in detail, the several species of merchandise and other sources from which that revenue was derived during the year 1809.

It is ascertained that the nett revenue arising from the same duties, has, for the three first quarters of the year 1810, exceeded 7,500,000 dollars; and it is believed that it will not, for the whole year, fall short of twelve millions.

The sales of public lands north of the river Ohio, have, during the year ending on the 30th September, 1810, as appears by the statement (C,) amounted to 159,000 acres, and the payments by purchasers, to 610,000 dollars.

The same statement shows, that the total amount of sales from the establishment of the land offices in the year 1800, to the 30th September, 1810, have amounted to 3,168,000 acres, which have produced 6,681,000 dollars; of which sum, 1,646,000 dollars remain due by purchasers. The sales in the Mississippi Territory, being (after deducting expenses,) appropriated, in the first place, to the payment of 1,250,000 dollars to the State of Georgia, are distinctly stated.

Receipts and Expenditures.

1. *Year ending on the 30th September*, 1810,

The actual receipts into the Treasury during the year ending on the 30th of September, 1810, have amounted to		$8,688,861 17
Making, together with the balance in the Treasury, on the 1st of October, 1809, and amounting to		5,828,936, 01
An aggregegate of		$14,517,797 18

The disbursements during the same year have consisted of the following items, viz:

Civil Department, including miscellaneous expenses, and those incident to the intercourse with foreign nations,		$1,249,200 06
Military and Indian Departments,	$2,514,523 75	
Navy,	1,674,735 50	
		4,189,259 25
Interest on the public debt,		2,735,898 91
Total current expenses,		$8,174,358 22
Payments on account of the principal of the public debt,		2,884,409 24
Amounting together, as will appear more in detail by the statement (E.) to		11,058,767 46
And leaving in the Treasury, on the 30th September, 1810, a balance of		3,459,029 72
		$14,517,797 18

It therefore appears, that the actual receipts into the Treasury have exceeded the current expenses of Government, including therein the interest on the debt, by a sum of five hundred thousand dollars. The expenses had, during the preceding year, exceeded the receipts by a sum of thirteen hundred thousand dollars. The difference arises, not from an increase in the receipts, but from a diminution in the expenses, particularly those of the Military and Naval Departments.

2. *Last quarter of the year* 1810.

The receipts for that quarter will, it is believed, be more than sufficient to defray the current expenses and interest on the debt accruing during the same period. But the payments to be made on account of the principal of the debt, in order to complete the annual appropriation of eight millions of dollars, amounting to more than 5,100,000 dollars, a loan first negotiated for 3,750,000 and afterwards reduced to 2,750,000 dollars, became necessary. The receipts and disbursements for that quarter are, therefore, estimated as follows:

Receipts into the Treasury from the ordinary revenue,		$2,500,000
Proceeds of the loan receivable on the 31st December, 1810.		2,750,000
Balance in the Treasury on the 1st October, 1810,		3,460,000
		$8,710,000
Expenses, civil, military and naval, estimated	$1,570,000	
Interest accruing on the domestic debt,	500,000	
		$2,070,000
Payments on account of the public debt, in order to complete the annual appropriation of eight millions, and including the reimbursement of 31st December, 1810, on the six per cent. and deferred stocks, and that of same date, of 3,751,125 exchanged six per cent. stock,		4,640,000
		6,710,000
Probable balance in the Treasury on 31st December, 1810,		2,000,000
		$8,710,000

3. *Year* 1811.

The outstanding revenue bonds, after deducting the expenses of collection, and allowing for bad debts, will not, probably, on the 1st January, 1811, fall short of eleven millions and a half of dollars, the actual receipts for the year 1811, on account of the sales of lands, may be estimated at five hundred thousand; and it is presumed that the portion of the revenue arising from importations subsequent to the present year, which will be received in 1811, will be more than sufficient to pay the debentures payable in that year. The actual receipts into the Treasury during that year, may, therefore, be estimated at $12,500,000

Estimating the expenses of Government for the year 1811, not to exceed the amount actually expended during the year ending on the 30th September, 1810, that is to say—

Expenses of a civil nature, both domestic and foreign,	$1,240,000
Military and Naval departments,	4,190,000
	5,430,000
And adding thereto the interest on the public debt, estimated at	2,550,000
The aggregate of the current expenses, exclusively of the payments on account of the principal of the debt, would not exceed	7,980,000
The payments on account of the principal of the debt will be applicable to the annual reimbursement on the six per cent. and deferred stocks, to the re-payment of the loan of 2,750,000 dollars effected this year, and to the reimbursement, in part, of the converted six per cent. stock; and must, in order to complete the annual appropriation of eight millions of dollars, amount to	5,450,000
Making for the whole amount of the expenditures of the year 1811,	$13,430,000

Or about one million of dollars more than the receipts for the same year.

If, therefore, this estimate could be relied on, an authority to borrow one million of dollars would be sufficient to enable Government to pay all the current expenses, and to reimburse nearly four millions and a half of the principal of the debt, leaving at the same time in the treasury a balance of two millions of dollars, a sum not greater than what, under existing circumstances, it is eligible to reserve. But a deficiency may take place in the receipts, if the amount of debentures should exceed what has been estimated; and the expenses for the military and naval departments, (which, according to the estimates of those departments, and exclusively of the sum necessary for fortifications, amount to 4,916,000 dollars,) may be greater than the amount actually expended during the year ending on the 30th September, 1810. In order to provide for these and other unforeseen contingencies, the propriety of authorizing a reloan, not exceeding, in the whole, the amount of the principal of the debt reimbursed during the same year, is respectfully submitted.

Public Debt.

It appears by the statement D, that the payments on account of the principal of the public debt, have amounted, during the year ending on the 30th day of September, 1810, to 2,884,000 dollars; and during the nine years and a half ending on the same day, to near 37,700,000 dollars, exclusively of more than six millions of dollars paid in conformity with the provisions of the convention with Great Britain and of the Louisiana convention.

Taking the calendar year 1810, by itself, the principal of the debt actually reimbursed will amount to 5,163,376 dollars, viz:

Annual reimbursement of six per cent. and deferred stocks, - - - - - - -	$1,412,251
Reimbursement of the six per cent. exchanged stock, - - - - - - - -	3,751,125
	5,163,376
From which, deducting the loan from the bank, of - - - - - - - -	2,750,000
Leaves, for the actual decrease of the debt during the year - - - - - -	$2,413,376

The loan authorized by the act of last session, had, at first, been negotiated in the latter end of May, for 3,750,000 dollars; but the expenses having proven less than had been supposed, it was, by mutual consent, reduced in October to 2,750,000. With that object in view, in order that no greater sum should be ultimately borrowed than might be necessary, and also, in order to avoid as long as practicable, an increase of stock in the market, and that of a more permanent species of debt, a temporary loan from the Bank of the United States was preferred to any other mode. It is reimburseable on the last day of December, 1811, with a reservation that the bank may, in case of a non-renewal of its charter, demand an earlier payment, on giving three months' notice. This condition may, if enforced, save some interest to the public, and can produce no inconvenience, as there will be no greater difficulty in effecting a new loan, (if necessary,) in the middle than in the latter end of the year. The documents F, G, H, I, show both the object and the terms of the loan.

From what has been stated, it appears that no other provisions are necessary for the year 1811, than a continuance of the additional 2½ per cent. duty, commonly called the Mediterranean fund, and an authority to borrow a sum probably much less, and certainly not greater, than the amount of the principal of the public debt which will be reimbursed during the year. But, as in conformity with the act of 1st May, 1810, the importation of articles, the growth, produce, or manufacture of the dominions, colonies, and dependencies of Great Britain, will be prohibited after the 2d day of February next, if that nation shall not, before that time, so revoke or modify her edicts, as that they shall cease to violate the neutral commerce of the United States, some provisions appear necessary for the purpose of supplying the deficiency in the revenue arising from that cause, and of giving to that measure all the efficacy of which it is susceptible.

The probable defalcation in the revenue cannot, for obvious reasons, be at this time estimated with any degree of precision. The experience of the ensuing year can alone afford sufficient data for a permanent and detailed plan, adapted to that state of things, and calculated to ensure perseverance in the system as long as may be thought proper. But, in the mean while, it appears essential to lay the foundation of such plan, and to guard in time against any great deficit in the receipts of the year 1812. It is believed that, under existing circumstances, it would be sufficient to render those receipts equal, or nearly equal, to the current expenditure, including therein the interest on the public debt, and estimated at about eight millions of dollars; and, with a view to that object, a considerable and immediate increase of the present duties on importations is respectfully suggested.

It is not less important that the act should be free of legal difficulties and of well founded objections, and that it should be enforced by every practicable means. On that subject, the following observations are submitted:

1. The law of 1st May, 1810, has neither expressly defined the edicts, the revocation of which is expected, nor made a notification by the President the evidence and the sole evidence of the fact. It follows, that in case of an unsatisfactory modification of her edicts by Great Britain, the decision of the question itself, whether the non-importation be actually in force or not, will be left to the courts; whence delays and embarrassments will arise, which will considerably impede the operation of the law.

2. The non-importation is to take place on the 2d day of February next, if a revocation shall not have taken place before that day. But this may have taken place, and not be known on that day in the United States. If the Collectors abstain from seizing merchandise imported after that day, until the fact shall have been ascertained, and the edicts shall not have been revoked, the merchandise will escape forfeiture, and the law, during that period, will be inoperative. If they seize, and the edicts shall have been revoked, the seizures will have been illegal, and the Collectors will be liable to personal suits. This inconvenience may be remedied by a provision directing that, during that period, it shall be the duty of the Collectors to make seizures, but that the goods shall be restored to the parties on their giving bond with sureties for the value.

3. No exception has been made by the act in favor of vessels which had sailed for the British East Indies prior to the President's proclamation; and the short period of three months from the date of that proclamation to the day when the law is to take effect, will occasion forfeitures or heavy losses in cases of bona fide American property in England, paid for or ordered prior to the proclamation. It seems, in every point of view, eligible, that cases clearly foreseen should be provided for by law, instead of being left to executive discretion.

4. It is believed that an abandonment by the United States of their share of the penalties and forfeitures which may be incurred, and the distribution of these, according to the circumstances of the case, amongst the Collectors, the other custom house officers, the Inspectors, who heretofore have had no share, and the informers, would ensure a greater degree of zeal and vigilance in detecting and preventing infractions of the law.

5. Some additional provisions will be necessary to enforce the law on the northern frontier of the United States: amongst which may be reckoned, the erection of some new collection districts, particularly on the river St. Lawrence, and in the eastern part of the State of Vermont; an increase of salary to the Collectors in that quarter, inasmuch as, under the non-importation, that part of their compensation which is derived from fees, will be considerably reduced, and that which arises from commissions altogether lost; and an authority to the armed force of the United States to make seizures. And it must be added, that the peculiar situation of those districts will render condemnations extremely difficult, unless the obligation be imposed on persons claiming merchandise seized there, to prove that the same was legally imported.

All which is respectfully submitted.

ALBERT GALLATIN.

Treasury Department, *December 10th*, 1810.

A.

A Statement exhibiting the amount of duties which accrued on Merchandise, Tonnage, Passports, and Clearances of Debentures issued on the exportation of foreign Merchandise, of payments for Bounties and Allowances, and for expenses of Collection, during the years 1808 *and* 1809.

Years.	DUTIES ON			Debentures issued.	Bounties and Allowances.	Gross Revenue.	Expenses on Collection.	Nett Revenue.
	Merchandise.	Tonnage.	Passports and Clearances.					
1808	11,165,339 65	138,162 55	684 00	249,396	160,802 15	10,893,988 05	545,223 90	10,348,764 15
1809	11,603,071 27	151,983 13	22,660 00	4,706,608	48,940 18	(a)7,022,166 22	494,998 02	6,527,168 20

(a) Gross revenue for the year 1809, - $7,022,166 22
Deduct interest and storage, - 33,927 78

Gross revenue, per statement B, - $6,988,238 44

A Statement of the amount of American and Foreign Tonnage employed in foreign trade for the year 1809, *as taken from the records of the Treasury.*

	Tons.
American tonnage in foreign trade,	603,931
Foreign tonnage,	80,500
Total amount of tonnage employed in the foreign trade of the United States,	684,431
Proportion of foreign tonnage to the whole amount of tonnage employed in the foreign trade of the United States,	11.8 to 100

TREASURY DEPARTMENT, *Register's Office, December* 6, 1810.

JOSEPH NOURSE, *Register.*

B.

A Statement exhibiting the value and quantities, respectively, of Merchandise, on which duties actually accrued during the year 1809, *(consisting of the difference between articles paying duty, imported, and those entitled to drawback, re-exported,) and, also, the nett revenue which accrued during that year, from duties on merchandise, tonnage, passports, and clearances.*

GOODS PAYING DUTIES AD VALOREM.

19,458,378 dollars, at 12½ per cent.		$2,432,297 25
4,783,116 do 15 do		717,467 40
313,712 do 20 do		62,742 40
(a) Additional duty on $24,645,096, at 2½ per cent.		616,127 40
24,555,206		3,828,634 45
(b) Spirits, 4,644,469 gallons, at 28.6 cents, (average)		1,327,058 58
(c) Sugar, 12,381,320 pounds, at 2.2 cents, do		273,925 03
(d) Wines, 833,597 gallons, at 45.7 cents, do		380,961 11
Coffee, 6,649,293 pounds, at 5 cents,		332,464 65
Molasses, 5,336,686 gallons, at 5 cents,		266,834 30
		6,409,878 12
From which deduct the following, viz:		
(e) Teas, being excess of exportations beyond importations,	43,666 97	
(f) Salt, being excess of bounties and allowances in 1807, paid in 1809, beyond the duties collected,	48,897 00	
		92,563 97
		6,317,314 15
(g) All other articles,		61,621 92
		6,378,936 07
Deduct duties refunded, after deducting therefrom duties collected on merchandise, the particulars of which could not be ascertained, and difference in calculation,		30,050 96
		6,348,885 11
Three and a half per cent. retained on drawbacks,		171,227 80
Extra duty of ten per cent. on merchandise imported in foreign vessels,		253,482 40
Nett amount of duties on merchandise,		6,773,595 31
Duties on tonnage,	109,937 44	
Light money,	42,045 69	
		151,983 13
Duties on passports and clearances,		22,660 00
		6,948,238 44
Sundry accounts not yet received, estimated at		40,000 00
Gross revenue, as per statement A.		6,988,238 44
Deduct expenses of collection,		494,998 02
Nett revenue,		6,493,240 42

Explanatory Statements and Notes.

(*a.*) Additional duty of 2½ per cent.						$616,127 40
Three and a half per cent. retained on drawbacks,						3,413 88
Extra duty of ten per cent. on merchandise imported in foreign vessels,						15,752 36
						$635,293 64
(*b.*) Spirits—Grain,	1st proof,	92,560	gallons, at	28 cents,		25,916 80
Deduct excess of exportations beyond importations,	4th do	386	do	34 cents,		131 24
		92,174				25,785 56
Other materials,	1st and 2d do	956,124	do	25 cents,		239,031 00
	3d do	2,219,211	do	28 cents,		621,379 08
	4th do	1,373,359	do	32 cents,		439,474 88
	5th do	3,355	do	38 cents,		1,274 90
	6th do	246	do	46 cents,		113 16
		4,644,469				$1,327,058 58
(*c.*) Sugar—Brown,		19,502,914	pounds, at	2½ cents,		487,572 85
White, deduct excess of exportations beyond importations,		7,121,594	do	3 cents,		213,647 82
		12,381,320				$273,925 03
(*d.*) Wines—Madeira, 1st quality,		251,719	gallons, at	58 cents,		145,997 02
Do 2d do		31,243	do	50 cents,		15,621 50
Sherry and St. Lucar,		334,801	do	40 cents,		133,920 40
Oporto and Lisbon,		201,864	do	30 cents,		60,559 20
Burgundy and Champaigne,		210	do	45 cents,		94 50
Teneriffe, Fayal, and Malaga,		491,217	do	28 cents,		137,540 76
		1,311,054				$493,733 38
Deduct excess of exportations beyond importations, viz:						
Other, in bottles,	24,643 gals. at 35 cts.				8,625 05	
Other, in casks,	452,814 gals. at 23 cts.				104,147 22	
		477,457				112,772 27
		833,597				$380,961 11
(*e.*) Teas—Souchong, excess of exportations beyond importations,		850,812	pounds, at	18 cents,		153,146 16
Deduct excess of importations beyond exportations, viz:						
Bohea,	69,864 lbs. at 12 cts.				8,383 68	
Hyson,	59,621 lbs. at 32 cts.				19,078 72	
Other green,	403,025 lbs. at 20 cts.				80,605 00	
Extra duty on teas imported from other places than India,					1,411 79	
		532,510				109,479 19
Excess of exportations beyond importations,		318,302				$43,666 97
(*f.*) Salt—Amount of bounties and allowances, $48,940 18, reduced into bushels, at 5 bushels the dollar,		244,701	bushels, at	20 cents,		48,940 20
Imported bushels of 56 pounds,		360	bushels, at	12 cents,		43 20
		244,341				$48,897 00

Explanatory Statements and Notes—Continued.

(*g.*) ALL OTHER ARTICLES.		QUANTITIES.		RATE OF DUTY.	EXCESS OF DUTIES OVER DRAWBACKS.	EXCESS OF DRAWBACKS OVER DUTIES.	TOTAL.
		Excess of importation over exportation.	Excess of exportation over importation.	Cents.			
Domestic spirits, 1st proof,	gallons,	974	-	7	68 18		
Do do 4th proof,	do	108	-	11	11 88		
Beer,	do	51,972	-	8	4,157 76		
Cocoa,	pounds,	-	1,238,339	2	-	24,766 78	
Chocolate,	do	1,651	-	3	49 53		
Sugar, candy,	do	13	-	11½	1 50		
Loaf,	do	346	-	9	31 14		
Other refined, and lump,	do	-	33,352	6½	-	2,167 88	
Almonds,	do	165,970	-	2	3,319 40		
Currants,	do	81,015	-	2	1,620 30		
Prunes	do	40,544	-	2	810 88		
Figs,	do	176,688	-	2	3,533 76		
Raisins, jar,	do	1,255,095	-	2	25,101 90		
Other,	do	2,592,975	-	1½	38,894 62		
Candles, tallow,	do	-	114,602	2	-	2,292 04	
Wax,	do	-	1,606	6	-	96 36	
Cheese,	do	-	123,539	7		8,647 73	
Soap,	do	-	292,966	2	-	5,859 32	
Tallow,	do	-	335,525	1½	-	5,032 87	
Mace,	do	-	1,157	125	-	1,446 25	
Nutmegs,	do	41,916	-	50	20,958 00		
Cinnamon,	do	1,724	-	20	344 80		
Cloves,	do	28,446	-	20	5,689 20		
Pepper,	do	-	1,552,442	6	-	93,146 52	
Pimento,	do	333,393	-	4	13,335 72		
Cassia,	do	-	102,631	4	-	4,105 24	
Tobacco,	do	517	-	6	31 02		
Snuff,	do	-	4,815	10	-	481 50	
Indigo,	do	-	389,385	25	-	97,346 25	
Cotton,	do	-	2,615,138	3	-	78,454 14	
Powder, hair,	do	-	846	4	-	33 84	
Gun,	do	63,348	-	4	2,533 92		
Starch,	do	1,437	-	3	43 11		
Glue,	do	59,416	-	4	2,376 64		
Pewter plates and dishes,	do	21,159	-	4	846 36		
Anchors and sheet iron,	do	804,679	-	1½	12,070 18		
Hoop and slit iron,	do	217,272	-	1	2,172 72		
Nails,	do	1,021,483	-	2	20,429 66		
Spikes,	do	176,960	-	1	1,769 60		
Quicksilver,	do	10,556	-	6	633 36		
Ochre, in oil,	do	9,659	-	1½	144 88		
Dry,	do	51,168	-	1	511 68		
Spanish brown,	do	1,171,470	-	1	11,714 70		
White and red lead,	do	2,958,011	-	2	59,160 22		
Lead,	do	918,740	-	1	9,187 40		
Seines,	do	2,209	-	4	88 36		
Cordage, tarred,	do	-	84,774	2	-	1,695 48	
Untarred,	do	12,309	-	2½	307 72		
Cables,	do	7,701	-	2	154 02		
Steel,	cwt.	12,452	-	100	12,452 00		
Hemp,	do	16,250	-	100	16,250 00		
Twine,	do	740	-	400	2,960 00		
Glauber salts,	do	78	-	200	156 00		
Coal,	bushels,	361,618	-	5	18,230 90		
Fish, dried,	quintals,	8,594	-	50	4,297 00		
pickled, salmon,	barrels.	1,123	-	100	1,123 00		
Mackerel,	do	4,079	-	60	2,447 40		
Other,	do	3,307	-	40	1,322 80		
Glass bottles, black quart,	groce,	6,584	-	60	3,950 40		
Window, not above 8 by 10,	100 sq. ft.	20,593	-	160	32,948 80		
Do do 10 by 12,	do	3,127	-	175	5,472 25		
Do above 10 by 12,	do	2,812	-	225	6,327 00		
Cigars,	M.	18,674	-	200	37,348 00		
Lime,	casks,	42	-	50	21 00		
Boots,	pairs,	413	-	75	309 75		
Shoes, silk,	do	-	3,860	25	-	965 00	
Kid, and morocco,	do	1,362	-	15	204 30		
Other,	do	-	1,536	10	-	153 60	
Cards, playing,	packs,	1,552	-	25	388 00		
					388,312 72	326,690 80	61,621 92

TREASURY DEPARTMENT, *Register's Office, 6th December*, 1810.

JOSEPH NOURSE, *Register.*

C.

Statement of the Land sold in the Districts of Marietta, Zanesville, Steubenville, Canton, Chillicothe, Cincinnati, Jeffersonville, and Vincennes, from 1st October, 1809, to 30th September, 1810; showing, also, the amount of receipts from individuals, and payments made by Receivers, during the same time, with the balance due, both on the 1st of October, 1809, and 1st October, 1810.

OFFICES.	Lands sold.		In the hands of Receivers, 1st October, 1809.	Due by individuals, 1st October, 1809.	Receipts by Receivers, from individuals.		Payments by Receivers.			Balance due 1st October, 1810.		Total balance due 1st October, 1810.
	Acres.	Purchase money.			On acc't of purchase money.	On acc't of forfeitures.	Into the Treasury.	The part for expenses.	Repayments.	From individuals.	By Receivers.	
Marietta,	2,476.49	$5,912 98	-	$18,556 74½	$5,751 47½	$352 59	$4,368 74½	$599 69½	-	$18,718 25	$1,735 32	$20,453 57
Zanesville,	41,846.42	84,022 75	$12,117 66	167,979 38½	84,793 75	144 62	81,067 48	3,528 26	$14 86	167,208 38½	15,973 69	183,182 07½
Steubenville,	22,681.85	60,454 08	26,100 34	307,601 74	136,345 65¾	7,847 12	146,170 84¾	4,737 86¼	1,026 87	231,710 16¾	23,095 40	254,805 56¼
Canton,	17,602.94	35,205 88	6,631 83½	57,961 06¾	24,230 34½	32 00	24,347 43¾	1,337 49¾	-	68,936 60¼	6,546 74¼	75,483 34½
Chillicothe,	9,722.32¼	23,233 43	67,469 18	233,459 47	103,958 61	3,780 43½	118,334 26	4,584 88	193 43½	152,734 29	56,680 53	209,414 82
Cincinnati,	25,546.29	57,492 52	106,176 84¾	938,057 37	195,760 42	13,057 43½	185,924 70	6,428 47	363 70½	799,789 47	128,706 29¾	928,495 76¾
Jeffersonville,	27,252.05	54,504 10	7,062 78	76,876 29½	30,105 40½	78 54	23,587 94½	1,704 73½	-	101,274 99	13,658 78	114,933 77
Vincennes,	11,715.21	23,430 42	4,597 84½	112,211 79¼	29,372 32	80 00	24,797 60½	1,906 44½	237 16	106,269 89¼	9,015 40	115,285 29¼
Total,	158,843.57¼	344,256 16	230,156 48¾	1,912,703 86½	610,317 98¼	25,372 74	(a)608,599 02	24,827 84½	1,836 03	1,646,642 04¼	255,412 16	1,902,054 20¼

Total sales of lands, from the opening of the Land Offices to 1st October, 1809,	Acres, 3,008,982.71½	$6,337,093 41
Amount sold since, as above,	158,843.57¼	344,256 16
	3,167,826.28¾	$6,681,349 57

(a.) Paid into Treasury, in specie, by warrants on Receivers:

For payments made by themselves,	$581,477 31	
For payments made by individuals,	32,310 95	
		$613,788 26
Payments by Receivers, to be covered by warrants,	-	3,223 00½
		617,011 26½
Moneys paid by individuals to the Treasuser of the United States, included in the amount of warrants on Receivers, "for payments made by individuals," prior to 1st October, 1809, but not before stated in the accounts of Receivers,		8,412 24½
		$608,599 02

STATEMENT C—Continued.

Estimate showing when the instalments, which compose the balance due from individuals, will become payable.

OFFICES.	Remaining due in 1810.	Becoming due in 1811.	Becoming due in 1812.	Becoming due in 1813.	Becoming due in 1814.	Total balance.
Marietta, -	$7,036 63	$3,939 05	$4,390 47	$2,038 04	$1,314 06	$18,718 25
Zanesville, -	52,368 17½	36,708 61	35,453 64	26,081 86	16,596 10	167,208 38½
Steubenville, -	113,941 40¼	40,643 24	40,801 02	24,032 22	12,292 28	231,710 16¼
Canton, - -	- - -	21,652 21¼	28,871 63	13,377 06	5,035 70	68,936 60¼
Chillicothe, -	82,631 36	36,498 05	21,517 53	9,183 80	2,903 55	152,734 29
Cincinnati, -	342,040 44	255,920 14	163,316 44	27,121 52	11,390 93	799,789 47
Jeffersonville, -	- - -	27,682 34	42,136 77	21,446 34	10,009 54	101,274 99
Vincennes, -	24,026 77¼	45,092 48	22,075 28	11,430 74	3,644 62	106,269 89¼
	$622,144 78	$468,036 12¼	$358,562 78	$134,711 58	$63,186 78	$1,646,642 04¼

TREASURY DEPARTMENT, *December*, 1810.

C *c*.

Statement of the lands sold in the Mississippi Territory, from the time of the last report thereon, to the period of the latest returns received at the Treasury; showing, also, the amount of receipts from individuals, and payments made by Receivers, during the same time, with the balance due.

OFFICES.	Lands sold.		In hands of Receivers, per last report.	Due by individuals, per last report.	Receipts by Receivers.	
	Acres.	Purchase money.			On account of purchase money.	On account of forfeitures.
Madison county, - - -	53,612.14	$111,278 59	$25,042 94	$40,189 64	$20,702 25½	$371 67
West of Pearl River, - -	23,423.69	46,847 38	25,773 86	216,189 92	19,276 65	- -
East of Pearl River, - -	- -	- -	2,464 68	17,103 29	1,434 58	- -
	77,035.83	$158,125 97	$53,281 48	$273,482 85	$41,413 48½	$371 67

OFFICES.	Payments by Receivers.		Balance due.		Total balance due.	Date of last return.
	Into the Treasury.	The part which was for expenses.	From individuals.	By Receivers.		
Madison county, - -	$19,782 97¼	$1,160 97¼	$130,765 97½	$26,333 89¼	$157,099 86¾	1810, June 30.
West of Pearl River, - -	42,801 34	1,472 26	243,760 65	2,249 17	246,009 82	" Sept. 30.
East of Pearl River, - -	2,860 35	1,340 35	15,668 71	1,038 91	16,707 62	" June 30.
	(*a*.) 65,444 66¼	$3,975 58¼	$390,195 33½	$29,621 97¼	$419,817 30¾	

TOTAL SALES OF LANDS.

Amount of lands sold, from the opening of the offices, per last report, - -	Acres, 92,724.40½	$185,448 81
Amount sold since, as above stated, - - - - - - -	77,035.83	158,125 97
	Acres, 169,760.23½	$343,574 78

(*a*.) Paid into the Treasury, in specie, by warrants on Receivers:

For payments made by themselves, - - - - - -	$58,312 83	
For payments made by individuals, - - - - - -	316 81	
		$58,629 64
Payments by Receivers to be covered by warrants, - - - - - -		6,815 02¼
		$65,444 66¼

C *c*—Continued.

Estimate showing when the instalments, which compose the balance due from individuals, will become payable.

OFFICES.	Becoming due in 1810.	Becoming due in 1811.	Becoming due in 1812.	Becoming due in 1813.	Becoming due in 1814.	Total balance.
Madison county, -	$7,117 41	$26,165 36	$44,699 64	$44,699 64	$8,083 92½	$130,765 97½
West of Pearl River,	69,357 54	74,918 74	48,653 27	41,743 32	9,087 78	243,760 65
East of Pearl River,	3,938 18	5,964 01	3,901 51	1,865 01	- - -	15,668 71
	$80,413 13	$107,048 11	$97,254 42	$88,307 97	$17,171 70½	$390,195 33½

TREASURY DEPARTMENT, *December*, 1810.

D.

An estimate of the principal redeemed of the Debt of the United States, from the 1st October, 1809, to 30th September, 1810; showing the redemption of the Principal of the said debt, from 1st April, 1801, to 30th September, 1810.

			Redemption from 1st October, 1809, to 30th September, 1810.	Redemption from 1st April, 1801, to 30th Sept'r, 1809, per the Secretary's report of 7th December, 1809.	Total redemption, from 1st April, 1801, to 30th September, 1810.
On account of the Domestic Debt.					
The amount of warrants issued on the Treasurer of the United States, on account of the interest of the domestic debt, and of the reimbursement of the old 6 per cent., deferred 6 per cent., and exchanged 6 per cent. stocks, from the 1st October, 1809, to the 30th September, 1810, was - - -		$4,486,365 27			
Deduct reimbursement of exchanged 6 per cent. stock, as stated below, - - - - -		1,090,749 13			
		3,395,616 14			
Deduct interest which accrued during the same period, calculated quarter yearly, - - -		2,028,144 63			
Reimbursement of the old 6 per cent. and deferred stocks, -			$1,367,471 51	10,638,227 50	$12,005,699 01
Do of the navy 6 per cent. stock, - - -			- -	711,700 00	711,700 00
Do of the 5½ per cent. stock, - - - -			- -	1,847,500 00	1,847,500 00
Do of the 4½ per cent. stock, - - - -			- -	176,000 00	176,000 00
Do and purchase of 8 per cent. stock, - - -			- -	6,359,600 00	6,359,600 00
Do and purchase of exchanged 6 per cent. stock, -			1,090,749 13	1,451,476 73	2,542,225 86
Payments made for lands, in certificates of the debt of the United States, - - - - - - - -			- -	268,240 70	268,240 70
Do made to foreign officers, and for certain parts of the domestic debt, - - - - - - -			241 65	89,850 93	90,092 58
Do made on account of domestic loans, - - -			- -	3,440,000 00	3,440,000 00
On account of the Foreign Debt.					
The amount of warrants issued on the Treasurer, exclusive of $1,702 55, commissions to agents purchasing bills of exchange, was - - - - - -		$1,131,998 68			
Deduct interest accruing thereon, viz:					
On Louisiana 6 per cent. stock, including commissions, - -	671,998 27				
On exchanged 6 per cent. stock, payable in Europe, - - -	5,779 09				
On converted 6 per cent. stock, do.	17,604 55				
And charges on remittance 10,928 69					
Deduct gain on do. 258 87					
	10,669 82				
		706,051 73			
			(a.)425,946 95	9,813,495 38	10,239,442 33
			$2,884,409 24	$34,796,091 24	$37,680,500 48

(*a.*) This statement being made, by deducting from the total amount of payments at the treasury, the amount of interest accruing during the same year, it follows, that, whenever the payments for the purchase of remittances happen to exceed the interest, the difference is considered as a payment on account of principal, though no principal may be actually paid during the same year. But, on the other hand, if the interest should happen to exceed the remittances made in the year, the difference is considered as an increase of debt. Thus, in the statements (D) for the years 1807 and 1809, the following deductions were made on that account, as follows:

1807,	$248,813 36
1809,	214,001 11
	462,814 47

Which are now nearly supplied by the sum of $425,946 95, in this statement. The general result, for a number of years, and that for each year, so far as relates to the payments at the treasury, are correct. But the ultimate application of these payments, for each year, necessarily differs so far as relates to the foreign debt, from the treasury payments, and is correctly stated in the annual reports of the commissioners of the sinking fund.

TREASURY DEPARTMENT, *Register's Office, December 7th*, 1810.

JOSEPH NOURSE, *Register*

E.

Statement of Receipts and Payments at the Treasury of the United States, from the 1st of October, 1809, to the 30th September, 1810.

Cash in the treasury, subject to warrant, October 1st, 1809,			$5,828,936 01
Received, for the proceeds of the customs		$7,851,170 46	
Internal revenue,	$4,138 24		
Direct tax,	13,818 13		
		17,956 37	
Sales of public lands,		672,417 90	
Cents and half cents coined at the mint,		16,590 00	
Fees on patents,		6,840 00	
Stamp duties and penalties,		51 35	
Fines, penalties, and forfeitures,		804 80	
Seamen's wages paid to consuls in foreign countries,		935 15	
Interest received,		390 00	
Fines, &c. received from contraventions of embargo laws,		7,584 25	
Repayments,		114,120 89	
			8,688,861 17
			$14,517,797 18

Payments on the following accounts:			
Civil Expenses, both Foreign and Domestic, viz:			
Civil list, proper,		$689,309 35	
Light-house establishment,		83,594 23	
Marine Hospital,		35,652 97	
Invalid pensions,		80,476 69	
Public buildings in Washington, and furniture,		49,000 00	
Surveys of public lands,	$44,448 18		
Ascertaining land titles in Louisiana,	6,740 87		
		51,189 05	
Mint establishment,		16,158 36	
Grants of Congress, and miscellaneous claims,		16,981 27	
Road from the Mississippi to the Ohio,	130 58		
Roads within the State of Ohio,	55,725 00		
		55,855 58	
Purchase of books for Congress,		1,000 00	
Better accommodation of the General Post Office, &c.		13,000 00	
Unclaimed merchandise,		885 53	
Intercourse with foreign nations,	145,095 37		
American claims assumed by the Louisiana convention,	9,101 66		
		154,197 03	
			$1,247,300 06
Military Expenses, viz:			
Pay, subsistence, clothing, &c. of the army,	1,254,764 00		
Fortifications of ports and harbors,	558,000 00		
Ordnance, arms, arsenals, &c.	496,034 75		
		2,308,798 75	
Indian Department,		207,625 00	
			2,516,423 75
Navy.			
Repairs and contingencies,		586,000 00	
Ordnance and arms,		150,000 00	
Navy yards,		30,000 00	
Marine corps,		95,735 50	
Pay, provisions, and other expenses,		813,000 00	
			1,674,735 50
Public Debt.			
Interest and charges,		2,735,898 91	
Principal discharged,		2,884,409 24	
			5,620,308 15
Balance in the treasury, subject to warrant, September 30, 1810,			3,459,029 72
			$14,517,797 18

F.

At a meeting of the Commissioners of the Sinking Fund, held on the 26th day of April, 1810.

Present: JOHN GAILLARD, *President of the Senate, pro tempore.*
ROBERT SMITH, *Secretary of State.*
ALBERT GALLATIN, *Secretary of the Treasury.*
CÆSAR A. RODNEY, *Attorney General of the United States.*

The Secretary of the Treasury reported to the Board—

"That the payments to be made during the present year, on account of the interest of the debt, including the annual reimbursement of six per cent. and deferred stocks, are estimated at- - - - $4,100,000

Leaving a sum of - - - - - - - - - - - - 3,900,000

In order to complete the annual appropriation of - - - - - - - - $8,000,000

Which, the market price of stocks, being above the rate fixed by law for purchases, can only be applied to the reimbursement of the six per cent. exchanged stock, amounting to $3,751,125 26, in conformity with the provisions of the act supplementary to the act, entitled "An act making provision for the redemption of the whole of the public debt of the United States."

Whereupon, resolved, That the residue of the exchanged six per cent. stock be reimbursed during the present year, in conformity with the act last mentioned.

JOHN GAILLARD, *President of the Senate, pro tempore.*
ROBERT SMITH, *Secretary of State.*
ALBERT GALLATIN, *Secretary of the Treasury.*
C. A. RODNEY, *Attorney General of the United States.*

Attest,
EDWARD JONES, *Secretary to the Commissioners of the Sinking Fund.*

G.

JAMES MADISON, *President of the United States of America, to* ALBERT GALLATIN, *Secretary of the Treasury.*

By virtue of the act, entitled "An act authorizing a loan of money for a sum not exceeding the amount of the principal of the public debt, reimbursable during the year one thousand eight hundred and ten," passed on the first day of May, one thousand eight hundred and ten.

I do hereby authorize and empower you, by yourself, or any other person or persons, to borrow, on behalf of the United States, of the Bank of the United States, any sum, not exceeding, in the whole, three millions seven hundred and fifty thousand dollars, and to make, or cause to be made for that purpose, such contract as shall be necessary, and for the interest of the said States, pursuant to the act aforesaid. And for so doing, this shall be your warrant.

Given under my hand, at Washington, this twenty-eighth day of May, in the year of our Lord one thousand eight hundred and ten.

JAMES MADISON.

H.

Articles of agreement between Albert Gallatin, Secretary of the Treasury of the United States, of the one part, and the President, Directors, and Company of the Bank of the United States, of the other part, made and concluded the thirtieth day of May, one thousand eight hundred and ten.

Whereas, by the act, entitled "An act authorizing a loan of money for a sum not exceeding the amount of the principal of the public debt, reimbursable during the year one thousaud eight hundred and ten," passed the first day of May, eighteen hundred and ten, the President of the United States is authorized and empowered to borrow, or cause to be borrowed, of the Bank of the United States, a sum not exceeding the amount of the principal of the public debt, reimbursable during the year one thousand eight hundred and ten:

And, whereas, the President of the United States, by his warrant, bearing date the twenty-eighth day of May, one thousand eight hundred and ten, and directed to the said party of the first part, did authorize and empower him to contract with the said parties of the second part, for a loan of three millions seven hundred and fifty thousand dollars, in conformity with the provisions of the act aforesaid:

Now, therefore, these presents witness, that, pursuant to the authority aforesaid, it hath been, and is hereby agreed, by and between the said parties of the first and second part, as followeth, viz:

First, The said President, Directors, and Company, shall lend to the United States the sum of three millions seven hundred and fifty thousand dollars, to be advanced at their banking house in Philadelphia, on the thirty-first day of December, one thousand eight hundred and ten.

Second, The said sum, so to be advanced as aforesaid, shall bear interest at the rate of six per centum per annum, from the date beforementioned, payable quarter yearly to the said parties of the second part, during the continuance of the said loan.

Third, The United States shall reimburse, or repay to the said Bank of the United States, the said sum of three millions seven hundred and fifty thousand dollars, with the interest which may be due thereon, on the thirty-first day of December, one thousand eight hundred and eleven; reserving, nevertheless, to the said parties of the second part, (in case they do not obtain a renewal of their charter at the next session of Congress) the right to demand and receive repayment at an earlier period, they giving three months' previous notice to the party of the first part, of such their intention.

In testimony whereof, the said Secretary of the Treasury hath caused the seal of the Treasury to be affixed to these presents, and hath hereunto subscribed his hand; and the said President, Directors, and Company, have also caused the seal of the Bank of the United States to be affixed to the same, the day and year aforesaid.

ALBERT GALLATIN, *Secretary of the Treasury.*
D. LENOX, *President of the Bank of the United States.*

I.

Whereas, by an agreement between the Secretary of the Treasury of the United States, and the President, Directors, and Company of the Bank of the United States, dated the thirtieth day of May, one thousand eight hundred and ten, it was stipulated on the part of the President, Directors, and Company aforesaid, that they would lend to the United States the sum of three millions seven hundred and fifty thousand dollars, to be paid in Philadelphia, on the thirty-first day of December, one thousand eight hundred and ten:

And, whereas, the two contracting parties have lately agreed, that the amount of the loan stipulated to be made to the United States, in the agreement before recited, shall be reduced:

Now, therefore, these presents witness, that the sum to be loaned to the United States by the President, Directors, and Company of the Bank of the United States, on the thirty-first day of December ensuing, shall be fixed at two millions seven hundred and fifty thousand dollars; any thing in the former agreement to the contrary notwithstanding.

In testimony whereof, the Secretary of the Treasury hath caused the seal of the Treasury to be affixed to these presents, and hath hereunto subscribed his hand; and the President, Directors, and Company of the Bank of the United States, have also caused the seal of the said Bank to be affixed to the same, this fifteenth day of October, one thousand eight hundred and ten.

ALBERT GALLATIN, *Secretary of the Treasury.*
D. LENOX, *President of the Bank of the United States.*

11th Congress.] No. 327. [3d Session.

DUTIES AND DRAWBACKS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, DECEMBER 17, 1810.

SIR: TREASURY DEPARTMENT, *December* 13, 1810.

In obedience to the permanent order of the House of Representatives, passed on the third of March, 1797, I have the honor to transmit a statement exhibiting the amount of duties and drawbacks on goods, wares, and merchandise, imported into the United States, and exported therefrom, during the years 1807, 1808, and 1809.

I have the honor to be, very respectfully, sir, your obedient servant,

ALBERT GALLATIN.

The Hon. the SPEAKER *of the House of Representatives of the United States.*

A Statement exhibiting the amount of Drawback payable on sundry articles exported from the United States, in the years 1807, 1808, *and* 1809, *compared with the amount of Duties collected on the same, respectively.*

SPECIES OF MERCHANDISE.	IN THE YEAR 1807.		IN THE YEAR 1808.		IN THE YEAR 1809.	
	Duties received.	Drawback payable.	Duties received.	Drawback payable.	Duties received.	Drawback payable.
On Merchandise—	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.
Paying a duty of 15 per cent. *ad val.*	608,425	1,312,557	2,763,110	71,967	3,522,184	506,770
Do 17½ do	1,906,295	233,960	469,954	7,667	939,667	78,809
Do 22½ do	133,147	13,757	15,260	258	73,363	1,957
Wines, Madeira,	178,466	34,530	61,275	7,029	174,290	10,435
Burgundy and Champaigne,	5,873	904	453	114	112	17
Sherry and St. Lucar,	143,447	17,568	106,492	150	137,543	1,846
Claret,	70,651	37,359	9,022	1,168	795	9,071
Lisbon, Oporto, &c.	173,918	6,921	24,478	153	66,733	3,879
Teneriffe, Fayal, &c.	154,331	36,020	79,560	3,848	148,153	9,850
All other,	980,818	705,390	179,747	41,896	20,763	120,217
Spirits, distilled from grain,	344,181	50,936	61,024	2,078	27,944	2,066
Do from other materials,	2,792,001	401,357	1,306,455	13,313	1,390,970	68,918
Do from domestic produce,	13	–	–	–	80	
Molasses,	415,358	1,225	325,899	–	274,982	1,941
Beer, Ale, and Porter,	17,747	2,517	1,356	–	4,816	625
Tea, Bohea,	190,613	1,499	77,065	–	15,574	6,700
Souchong,	396,820	135,689	288,622	1,017	37,054	182,791
Hyson,	429,109	119,834	257,978	889	129,937	106,625
Other Green,	610,099	145,651	352,222	726	150,406	67,338
Coffee,	2,865,818	2,150,843	1,606,385	26,661	1,936,508	1,480,297
Cocoa,	185,191	157,033	21,196	–	29,053	51,366
Chocolate,	109	21	32	–	50	
Sugar, Brown,	4,221,561	2,691,284	1,686,962	35,647	1,285,422	735,144
White Clayed,	1,406,390	1,065,804	602,105	7,707	429,580	614,456
Loaf and Candy,	3,506	4	347	–	129	93
Other refined,	12,108	–	2,456	–	31	2,122
Almonds,	15,271	3,907	4,602	809	4,841	1,420
Currants,	8,394	1,897	691	113	1,620	
Prunes and Plums,	1,948	472	600	13	845	33
Figs,	2,631	791	1,600	–	3,550	
Raisins, in jars and boxes,	10,227	2,771	11,986	82	26,054	715
Do all other,	23,983	4,197	14,184	145	39,877	568
Candles, Tallow,	9,391	6,136	1,025	181	29	2,240
Wax,	415	84	197	–	42	134
Cheese,	55,544	43,435	5,065	720	1,766	10,046
Soap,	34,164	30,288	7,001	630	1,621	7,209
Tallow,	24,513	1,816	4,344	–	576	5,413
Spices, Mace,	5,889	4,141	1,393	–	3,142	4,388
Nutmegs,	2,873	4,073	4,849	–	24,199	2,018
Cinnamon,	1,797	1,492	1	110	349	
Cloves,	9,411	10,916	5,942	–	10,284	4,188
Pepper,	249,520	209,806	266,279	21,144	286,065	363,313
Pimento,	45,271	28,473	11,768	–	14,532	673
Chinese Cassia,	7,261	4,589	9,568	–	3,618	7,453
Tobacco,	330	365	125	–	31	
Snuff,	6,797	5,017	1,181	–	199	656
Indigo,	232,141	185,186	235,999	497	24,855	117,497
Cotton,	110,465	107,388	101,647	279	12,558	87,807
Powder, Hair,	294	19	112	–	5	37
Gun,	9,685	1,520	4,653	–	3,274	487
Starch,	576	–	1	–	43	
Glue,	2,812	5	556	–	2,377	
Pewter Plates and Dishes,	2,106	–	324	–	852	
Anchors and Sheet Iron,	13,046	275	4,906	–	12,414	
Hoop and Slit Iron,	10,641	2,153	3,978	–	3,960	1,654
Nails,	85,123	22,600	4,658	1,474	29,328	8,429
Spikes,	2,860	9	8	–	1,819	43
Quicksilver,	1,409	2,349	619	–	763	125
Paints, Ochre, Yellow, in Oil,	390	38	24	–	145	
Dry Yellow,	2,176	148	702	–	526	
Spanish Brown,	7,650	86	2,945	–	12,345	165
White and Red Lead,	50,617	384	35,660	–	60,445	86

STATEMENT—Continued.

SPECIES OF MERCHANDISE.	IN THE YEAR 1807.		IN THE YEAR 1808.		IN THE YEAR 1809.	
	Duties received.	Drawback payable.	Duties received.	Drawback payable.	Duties received.	Drawback payable.
	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.
Lead, and manufactures of,	23,305	3,112	20,241	401	11,414	1,898
Seines,	361	–	7	–	88	
Cordage, Tarred,	19,941	8,707	46	215	932	2,491
Do. Untarred,	1,846	–	386	–	316	8
Cables,	1,676	229	–	–	338	178
Steel,	13,231	2,427	7,264	–	14,839	1,954
Hemp,	132,389	10	5,932	–	17,188	697
Untarred Yarn,	5					
Twine and Pack-thread,	14,387	751	4,499	–	3,016	54
Glauber Salts,	287	–	11	–	169	
Salt,	731,508	19,689	6,017	113	43	
Coal,	28,874	153	7,164	–	18,410	
Fish, Dried,	88,043	–	10,944	–	4,710	
Pickled, Salmon,	7,869	–	100	–	1,204	
Mackerel,	7,500	–	737	–	2,639	
All other,	5,470	–	373	–	1,363	
Glass, Black Quart Bottles,	12,214	2,807	1,649	73	4,700	670
Window,	42,734	405	7,234	109	45,854	284
Cigars,	59,812	4,581	32,454	–	44,956	6,224
Lime,	66	–	1	–	23	
Boots,	2,096	91	547	–	441	127
Shoes and Slippers of Silk,	18,434	9,123	1,446	–	275	1,197
Do. all other,	2,205	1,132	1,872	–	791	696
Cards, Playing,	1,964	485	1,045	–	388	
Dollars,	26,709,833	10,067,191	11,158,617	249,396	11,559,185	4,706,608

TREASURY DEPARTMENT, *Register's Office, December* 6, 1810.

JOSEPH NOURSE, *Register.*

11th CONGRESS.] No. 328. [3d SESSION.

BANK OF THE UNITED STATES.

COMMUNICATED TO THE SENATE, DEC. 18, 1810.

To the Senate and House of Representatives of the United States of America, in Congress assembled, the memorial of the Stockholders of the Bank of the United States, respectfully showeth:

That, by an act of Congress, passed on the 25th of February, 1791, the subscribers to the capital stock of the Bank of the United States, their successors and assigns, were incorporated for a term of years, which will expire on the 4th day of March next.

Aware of the evils which must result from the sudden termination of the operations of an institution, intimately and extensively connected with the commercial interests of the nation, with the public credit, and the fiscal concerns of the Government, your memorialists submitted to the tenth Congress, an application for the extension of their charter. The wisdom of Congress having, hitherto, declined a decision upon the subject, it becomes the duty of your memorialists again to submit it to the legislative consideration, and to repeat their prayer, that the charter of incorporation under which they have hitherto existed, may be renewed.

Had your memorialists consulted merely their own convenience and security, under the uncertainty in which the success of their application has since that time remained, prudence would have required them gradually to call in their funds, as a measure of precaution, in case of a dissolution. But, considerations of public utility, which have always influenced the conduct of this institution, and a belief that the general interest required, and would, therefore, obtain a continuance of its incorporation, have postponed the adoption of a measure, in whatever manner effected, productive, as they apprehend, of great public as well as private distress.

The superior information of the Legislature, renders it unnecessary for your memorialists to detail the general benefits of banking institutions. The experience and the practice of all nations, in modern times, sufficiently prove their utility to trade, their aid in the management of the national revenues, and their necessity in times of public emergency and general calamity. In no country have these benefits been more forcibly exemplified, or more fully experienced, than in the United States. The truth of this remark, is obvious in the amount of the productive capital of the country, above the quantity of the precious metals, in the rapid advancement of agriculture, manufactures, and commerce, the solidity of private as well as public credit, the ease with which the moneyed operations of the Government, of societies, and of individuals, to an immense amount are carried on; the accumulation of wealth, and the general prosperity of the nation. It is not intended to suggest, that the creation of banks has, of itself, produced these effects; the activity, energy, and enterprise of the people, under the protection of a wise and able Government, have co-operated in their production; but, without the augmentation of the active capital of the country, and the other facilities to business produced by banking institutions, that activity, energy, and entrprise, would have but feebly operated. That the public opinion, the correct arbiter of the public interest, coincides with that of your memorialists, is evidenced by the institution and the increase of banks in every State of the Union.

In producing these beneficial effects, your memorialists reflect with pleasure, that the Bank of the United States has contributed in an eminent degree. Its early institution, its extensive and combined operations, and the weight of its capital, at the same time that they afforded it the opportunity of being acquainted with the trading interests of the Union, gave it, also, the means of essentially advancing them, while its disposition to do so has always kept pace

with its ability. Not restricted to any particular district, it has acted as the general guardian of commercial credit, and by preventing the balance of trade in the different States from producing a deficiency of money in any, has obviated the mischiefs which would have been thereby produced. It has fostered and protected the banking institutions of the States, and has aided them, when unexpectedly pressed; its disposition towards them is manifested in the quantum of its capital, of which they have generally had the use, not much less in amount than one tenth of the whole.

In its accomodations to individuals it has been liberal, but, at the same time, discreet, with a view as well to their safety as its own. By means of it, the merchant, and the manufacturer, have been enabled to push their operations to an extent far exceeding what would have been practicable without it; judicious and prudent enterprise has been encouraged, rash and prodigal adventure has been discountenanced, and a sufficient fund being provided, from which reasonable loans could be obtained, usury has been prevented, and usurious lenders repressed.

Its importance in the administration of the finances, and its utility in the operations connected with the public credit, have been fully established.

It has afforded a place of deposite for the public moneys, without expense, and without hazard to the Government.

It has aided in the collection of the revenue, by introducing a punctuality in the payment of duties, otherwise unattainable, and by accommodating with loans, those who had such payments to make; thereby assuming upon itself the risk, which otherwise had been borne by the Government.

It has, at all times, upon its own responsibility, and at its own expense, transmitted the public moneys from one part of the Union to another, so as to meet the exigencies of the Government, and, from the surplus revenue of one place, to supply the deficiency of another. By this means the Government has always been enabled, with convenience, to pay the interest on the public debt, and to meet its other demands, at such places as its engagements required; an operation which, without such an aid, would have been productive of trouble, hazard, and expense to the Government, and would still have been liable to disappointment.

It has, by its loans, enabled the Government to comply punctually with its engagements, when deficiencies or delays have occurred in the revenue, and has thus enabled it to maintain inviolate the public faith and credit, both at home and abroad. There have been periods when the nation found it necessary to borrow largely from this institution, and, at one time, had upon loan considerably more than three-fourth parts of its active capital.

It has, for the accommodation of the Government, established branches at places disadvantageous to its business, and from which no profit was expected to be derived.

Most of these operations have been attended with inconvenience, and with expense to the bank, but they have always been performed with alacrity and cheerfulness.

While your memorialists thus recount the aids they have afforded, they feel no disposition to forget the advantages they have received from the Government in return. The support which it has given to the bank, and the confidence which it has reposed in it, founded upon a knowledge of its management and condition, have conferred upon it a stability, a dignity, and a splendor which have preserved its credit from suspicion, and have secured to it the confidence of Europe, as well as America.

Thus, mutually aiding and aided by the Government, has the Bank of the United States, for twenty years, continued its operations, and during that time, has obtained the general acknowledgment that its affairs have been conducted with honor and dignity, with impartiality and candor, with liberality and prudence.

To the original motives for the institution of this bank, the success of experiment is now added, and with the existing proofs of its uses and its services, every consideration of policy and of justice, urge its continuance. Independent of the positive evils its dissolution would produce to the community, the Government would at least be deprived of those advantages it has hitherto derived from its existence, unless they could be supplied from some other quarter, either by the banks established by the several States, or by a bank upon a foundation altogether new. As to the State banks, your memorialists are fully sensible of the benefits resulting from their establishment, and of their sufficiency for the purposes of their institution, the local accommodation of the places in which they exist. But their capitals are by no means adequate to the demands of the General Government, in a time of emergency; a time when the ordinary claims of their own State Governments, and of their own particular customers, would be increased and entitled to preference. Neither could the transmission of the public moneys, from one quarter of the Union to another, be effected with sufficient ease and dispatch, or to the requisite extent, by banks of limited capital, having no connexion with, nor direction over, each other.

Nor would it be prudent in the Government, to trust the deposite of its funds, to the extent to which they sometimes exist in a variety of institutions, united by no common bond, and in no degree responsible for each other; over whose conduct the General Government could have no control, into whose management and condition it could not legally inquire, and which those institutions, even if disposed, could not legally communicate. Independent of the hazard to which the public moneys might be subjected by mismanagement, a power would be placed in hands, which, from want of responsibility, and want of control, might be used to injurious purposes.

In addition, the dignity of the Government seems to require its fiscal operations to be conducted through the medium of an institution organized by itself, of whose ability to answer all the purposes of revenue and public credit, no doubt can exist; of whose situation and proceedings a competent knowledge can be had; over whose conduct a sufficient degree of control to prevent wilful misconduct should exist, and upon whose disposition to assist the Government in times of exigency, reliance may be confidently placed. Such an institution is the Bank of the United States, and such it will remain, if continued in its present form. The amount of its capital gives it sufficient power; its situation is periodically communicated to the Treasury Department: over its proceedings the Government possesses a powerful control, by the extent of its deposites: of its disposition to yield every legitimate assistance to the Government, it has given the strongest evidences, and to ensure the continuance of this disposition, its interest and its duty combine.

If a National Bank be thus conducive to the interests of the community, and of importance to the Government, no obvious motive suggests itself to your memorialists against the continuance of the present bank. At any time, and especially at the present, when so large a portion of American property remains unproductive in Europe, so great a reduction in the amount of the active capital of the country as the dissolution of the bank would occasion, must be attended with great and general injury, from the depreciation in the value of property, the stagnation of business, and the check to commercial enterprise, which would result from it. And in stopping the operations of such an engine, one of two consequences must be produced, either that in discharging the debts due to the bank, great sacrifices must be made, and every resource of the merchant drained, or, in the failure to pay them, an irreparable blow must be given to commercial credit and punctuality.

Nor is it easy to calculate the effects, which the destruction of the bank would produce in the loss it would occasion to the public revenue, to charitable institutions, widows, children, and others, interested in the stock; from the pressure to which the other banks must be inevitably subjected, from the want of confidence it would create in the stability of our institutions, and from the general derangement of credit.

Under these views and impressions, your memorialists solicit the renewal of their charter; and upon the wisdom and justice of the Legislature, and its regard for the rights and interests of its citizens, they rely for its concession.

Signed on behalf of the stockholders.

DAVID LENOX, *President.*

PHILADELPHIA, *December* 10, 1810.

11th CONGRESS.] No. 329. [3d SESSION.

BANK OF THE UNITED STATES.

COMMUNICATED TO THE SENATE, DECEMBER 24, 1810.

To the Senate and House of Representatives in Congress of the United States, the memorial of the subscribers, members of the Chamber of Commerce of Philadelphia, respectfully represents:

That your memorialists regard, with interest and concern, the approach of that period at which the charter of the Bank of the United States will expire; and that, from an intimacy with the institution, and an immediate knowledge of its direction; from a view of the interests plainly interwoven with its existence, and an anticipation of the ruin which must follow its dissolution, they are induced, on this occasion, to address you.

Your memorialists, in presenting to your view such considerations as they deem to be urgent for a renewal of the charter of the Bank of the United States, design to confine themselves to such facts, circumstances, and impressions, as are immediately within their own experience and observation. They are sensible that it would be unnecessary to urge upon your consideration any inducement for the continuance of the bank, which may be drawn from its convenience and aptitude to the financial operations of the Government; nor do they deem it proper to obtrude upon your deliberations, arguments in favor of the constitutional existence of an institution, which, for twenty years, has had the support of legislative and judicial sanction, and the express respect of our united confederacy. They are aware that these points are of the first importance, and that they, with every other national consideration connected with the question of renewal, will command your pointed attention; their views simply are, to present before you such facts, connected with the interest of the citizen, and the well-being of the community, as, in their conception, lay the foundation for practical reasoning in favor of a prolongation of the charter.

The Bank of the United States derives its existence from an act of Congress, passed in February, 1791, coeval with the organization of the Government, and its arrangement of the system of revenue and finance; it had its origin, not from individual solicitation, interest, or speculation, but directly from the Government itself, and avowedly for its purposes. By the striking declaration of its charter, that "a Bank of the United States shall be established," and the still more striking provisions which it contains, in relation to the payment of three-fourths of its capital in the public debt; to the inspection of its accounts and transactions, by the officer at the head of the treasury; to the receipt of its bills, or notes, in all payments to the United States; to its loans to the government of a particular State, or a foreign Prince; by a direct investment of interest on behalf of the nation, to the extent of one-fifth of its capital; and by a positive pledge of the faith of Government, for its exclusive existence under the laws of the United States, were impressed upon it the most unquestionable features of national character, and lasting continuance. From its origin, its form, and its principles, its duration has been confidently trusted to, in the purchase of its stock, in the establishment of similar institutions, and in the extension of commercial enterprize.

In the purchase of its stock, your memorialists regard, within the immediate sphere of their connexion and observation, an interest, to the amount of one million of dollars, in the citizens of Pennsylvania. This interest, extending to the proportion of one-tenth part of the capital of the bank, and, as is stated, to one-third part of the stock holden in the United States, has been principally invested at an advance upon the original subscription, which has been paid from faith in the management, and confidence in the duration of the institution. This interest, in a large proportion, also, it may be truly stated, is the property and dependence, invested upon a principle of security and confidence, of widows, orphans, and charitable associations. To stockholders of this description, the dissolution of the bank must inevitably produce a loss of income and interest, to which they look for support, and of capital, to an extent which no calculation can ascertain. And your memorialists cannot but think, that a sacrifice of interest of such a description can never be required, and will never be made, but to answer national purposes the most important.

To the extent of nearly seven millions, your memorialists understand, the stock of the bank to be holden by foreigners, or persons not residing within the United States. That there has existed no objection, either of policy, or propriety, on the part of the Government, to the holding of this stock by aliens, is evinced by the charter's containing no prohibition, and by the recent sale, directly to foreigners, of that portion of the stock holden by the United States. That this extensive interest has been invested from a firm reliance upon the continuance of the bank, cannot be doubted; with what propriety, and upon what foundation, that reliance has been placed, your memorialists do not undertake to decide, but content themselves with expressing their confidence, that your wisdom and justice will scrupulously guard the faith of the Government from every imputation.

In the establishment of similar institutions under the sanction of the different State governments, your memorialists conceive that there has been displayed a reliance upon the continuance of the Bank of the United States. In all parts of the Union, where this bank or its branches exist, other banking associations have been established, the interest and concerns of which are materially interwoven with the existence of the National Bank. In the city of Philadelphia, the capital of the banks, exclusive of that of the Bank of the United States, amounts to nearly six millions of dollars, in which the State of Pennsylvania has an interest to the amount of nearly two millions of dollars, and citizens of the State to almost the whole of the residue.

From the collection of the bonds for duties, at the Bank of the United States, it unavoidably results, that there is in that bank a great and constant accumulation of the paper of the other banks. This cause, combined with its weight of capital and extensive deposites, has given to the Bank of the United States an obvious importance in the connexion with other banks, which now renders its continuance almost indispensable to their safety; for, your memorialists are without fear of contradiction when they assert, that, if the Bank of the United States be dissolved, an effect, extensively and deeply injurious, will be felt by all other banking institutions within the range of its operations. In their apprehension, it is impossible that the Bank of the United States should exact payment from its debtors, and close its concerns, without its producing all the evils of prostrated credit, and general delinquency. In these evils the other banks must largely share, and from them must most severely suffer.

Your memorialists, on this point, submit to your consideration, that neither the individuals, who have thus extensively embarked their interests in other institutions, nor the Governments which have brought them into being, and made them the depositories of the public wealth, could have ever contemplated their exposure to this incidental injury, or, perhaps destruction, by the dissolution of the National Bank; and even if such an exposure might have been contemplated, the event could only be anticipated to proceed from the most pressing public exigency, or a sure calculation of the greatest public gain.

In the extension of commercial enterprise, your memorialists present to your view, further and stronger evidence of reliance upon the continuance of the bank. The establishment of the bank may justly be regarded as the era which marks the rise of commercial credit, confidence, and enterprise. A recurrence to the state of our country, antecedently to this establishment, will show the truth of the remark, and leave no doubt upon the mind, as to the instrumentality of the bank in effecting the change. The formation of the bank called into circulation a mass of torpid wealth, opened large and liberal sources of accommodation to enterprise, and enforced, and insured, punctuality in commercial dealing; the effect was soon and sensibly felt by the commerce and agriculture of the country, and its salutary character has been shown, in the general diffusion of confidence and prosperity. No sooner was the bank established upon that sure foundation, on which faith in its permanence and direction caused it to rest, than its stock advanced in value, and attracted a large amount of foreign capital to the country; from the introduction of this foreign capital, which was invested at a high advance, proceeded these important results: that the citizen

realized a gain in the advance paid by the foreigner, and the country was enabled to trade upon the foreign capital at an interest below its market value. Other institutions rose upon the liberated capital of the citizen, and a general system of accommodation gave a spring to enterprise; the merchant, mechanic, and manufacturer, whose probity and industry inspired confidence, was enabled to obtain the means of exertion, and to extend his transactions. The borrowers have calculated with confidence upon a continuance of the loan, so long as they are deemed safe for its repayment, and have not anticipated a demand which may find them unprepared, and cost them a sacrifice of either property or credit.

It is upon this foundation, that extensive commercial and manufacturing concerns have arisen in the country; and large investments have been made upon the faith of a continuance of general credit. To dissolve the Bank of the United States, is not only to check, but to destroy, this credit, inasmuch, as not only that bank, but all others at all connected with it, must compel the payment of their debts. In such an event, it cannot be supposed that the debtors could find adequate resources to enable them to meet their engagements; and an extensive delinquency would mark the loss of the banks, and the destruction of credit.

Your memorialists are aware that it may be urged, that the limitation in the charter of the Bank of the United States was a standing admonition to the various interests connected with that institution, that a period was appointed for its legal existence, which it could not reasonably be expected to pass. From the existence of this limitation, open and notorious to all, it is argued, that no injustice can arise from the refusal of Government to grant a continuance of privileges, beyond the time for which they were originally conferred; but your memorialists are confident that they speak the language of general opinion, when they state, that the limitation was designed as a check, by which the institution might be controlled, as a guard against the mischiefs of a defective administration, or as a point of time when it might come to an end, if it were required, by decisive reasons of public necessity; but that it never was designed, and never has been received, as the period of its dissolution, if its administration was marked by ability, integrity, and impartiality, and its existence productive of public good.

To the administration of the bank, your memorialists freely yield the testimony of their decided approbation; so far as the transactions of the bank have been open to their observation, its direction has displayed a liberal desire to subserve the great objects of the institution, by diffusing, with impartiality, its accommodations to the greatest extent, compatible with its fundamental interests. It is but justice to this direction, further to add, that during the current year, a crisis of the greatest interest to the bank, as your memorialists fully believe, its accommodations have not been contracted within the limits appointed by sound considerations of safety and propriety.

How far the convenience of the Government may be affected by the dissolution, or by a material alteration of the bank, your memorialists do not undertake to declare; they entertain, however, the strongest persuasion, that considerations, not only of great convenience, but of necessity, as regards the interest of individuals, and the prosperity of the community, urge the continuance of the bank. On this point your attention is earnestly solicited to the existing state of the country; its unavoidable reliance upon accommodations from the banks; the use, convenience, and importance of the Bank of the United States, in its present form, to the community, and the evils which impend from its destruction.

In a view of the state of the country, at the present moment, as connected with this subject, the following particulars, they trust, will receive your attention: The commerce of the United States, from a combination of causes, has been, for a period of no inconsiderable duration, subject to great embarrassments. During the current year, this embarrassment has been much increased, and the merchant is laboring under the pressure of a heavy sequestration of property abroad, and a failure of resources at home. Of the property which is sequestered, a large proportion had long lain unproductively on the merchants' hands, and was exported with the hope of being converted into the means by which his engagements might be met. Under such circumstances, the reliance of many is necessarily upon a temporary use of the capital found in the banks, to which they have confidently trusted, as a resource, whilst their credit shall continue, and until their property shall be relieved.

In the current year the exportation of specie from the United States has been to its accustomed extent, and the importation has been inconsiderable in amount. This circumstance has, of course, tended to increase the embarrassment of the merchant, inasmuch as it has necessarily contracted his accommodations. From these causes it has resulted, that the demand for money is uncommonly great, and the means for supplying that demand are unusually limited.

In this state of things, the mercantile part of the country, sees before it, in the coming year, an extraordinary amount of debt to the United States, for duties, a large proportion of which, is payable upon goods that have hitherto been unproductive; and it anticipates the privation of that aid, which the bank has always been accustomed to give towards the payment of the Custom House bonds. In addition to this, with the expiration of the charter of the Bank of the United States, it sees a suspension of the circulation of fifteen millions of dollars, the stated amount of its ordinary accommodations. It sees an accumulation of the precious metals in the bank, to the amount of its capital; it sees seven millions of that capital withdrawn from the country; and it sees, that payment of duties can no longer be made to the Government in the notes of the National Bank, but that payment must be made in specie. With this prospect, and the additional certainty, that accommodation and confidence will be universally succeeded by exaction and distrust, your memorialists are persuaded, that it will be in vain for individuals, for the chartered institutions, or the Government itself, to expect the fulfilment of engagements, or to rely upon the performance of contracts.

To the minds of your memorialists, the Bank of the United States, in its present form, presents a striking character for its use, convenience, and importance to the community. In addition to the various points of view in which its value has been already considered, its uses are further to be regarded, in its affording a convenient and safe medium of circulation throughout the United States; and in the facilities which it grants, by means of its drafts, in the transposition of funds from one part of the country to another, with perfect security. In a national and individual point of view, its utility is also displayed, in having and exercising, by means of its peculiar connexion of several branches in one common interest, the power of guarding against the inconvenience and evil, which might result from the balance of trade between different parts of the Union, producing a local deficiency of the circulating medium. But, above all, your memorialists regard as inestimable, an institution which, in its ample resources, possesses the power, and in the independent and liberal spirit of its direction, manifests the will, effectually to aid both Government and the private citizen, in a case of sudden and serious emergency.

To predict, with certainty, the extent of the evils which must inevitably flow from a dissolution of the bank, is beyond the power of your memorialists. They conceive that, among these evils, however, may certainly be placed an extensive and aggravating loss, by all persons interested in the banking associations of the country, a destructive disregard of punctuality in the performance of contracts, both towards the Government and the citizen; a wide spreading bankruptcy, which will be felt by the commercial, manufacturing, and agricultural interests; a diffidence of the stability of Government, both at home and abroad, and a prostration of that confidence and credit, which have so happily and successfully administered to the enterprise and prosperity of the country.

From the view which your memorialists have taken of this subject, and the observations which they have submitted to your consideration, it is apparent, that their earnest prayer to you is, that a renewal of the charter of the Bank of the United States may be granted; and a confirmation thereby be given to public confidence, private tranquility, general credit, and national prosperity.

CONDY RAGUET,
And one hundred others.

11th Congress.] No. 330. [3d Session.

ASSAYS OF FOREIGN COINS.

COMMUNICATED TO THE SENATE, DECEMBER 27, 1810.

The Secretary of the Treasury, in obedience to the act, entitled "An act regulating the currency of foreign coins in the United States," respectfully reports:

That the assays of the foreign gold and silver coins, made current by the said act, have been made at the Mint of the United States, conformably thereto; the result whereof is shown in the letter of the Director of the Mint, dated December 19, 1810, which is annexed to this report, and which is prayed to be received as part thereof.

All which is respectfully submitted.

ALBERT GALLATIN.

TREASURY DEPARTMENT, *December* 24, 1810.

MINT OF THE UNITED STATES, *December* 19, 1810.

SIR:

I have the honor to acknowledge the receipt of your letter of 22d ultimo, and have, according to your desire, caused assays to be made of the several species of foreign coins, made current in the United States by an act of Congress, passed the 10th of April, 1806, and the following, according to the Assayer's report, is the result:

Gold coins of Great Britain.

						C.	grs.
No. 1,	made of 5	pieces of	promiscuous dates	prior to	1806,	22	0
2,	" 2	do.	dated	- - -	1806,	22	0
3,	" 4	do.	dated	- - -	1808,	22	0
4,	" 5	do.	dated	- - -	1809,	22	0
5,	" 2	do.	dated	- - -	1810,	22	0

Gold coins of France.

No. 1,	made of 5	pieces of	promiscuous dates	prior to	1806,	21	$2\frac{3}{4}$
2,	" 4	do.	dated	- - -	1806,	21	$2\frac{3}{4}$
3,	" 3	do.	dated	- - -	1808,	21	$2\frac{3}{4}$
4,	" 4	do.	dated	- - -	1809,	21	$2\frac{3}{4}$
5,	" 1	do.	dated	- - -	1810,	21	$2\frac{3}{4}$

Gold coins of Spain.

No. 1,	made of 5	pieces of	promiscuous dates	prior to	1806,	20	$3\frac{1}{4}$
2,	" 3	do.	dated	- - -	1806,	20	$2\frac{3}{4}$
3,	" 5	do.	dated	- - -	1807,	20	$3\frac{1}{4}$
4,	" 5	do.	dated	- - -	1808,	20	3
5,	" 5	do.	dated	- - -	1809,	20	$2\frac{3}{4}$
6,	" 5	do.	dated	- - -	1810,	20	3

Gold coins of Portugal.

No. 1,	made of 5	pieces of	promiscuous dates	prior to	1806,	22	0
2,	" 4	do.	dated	- - -	1806,	22	0
3,	" 5	do.	dated	- - -	1807,	22	0
4,	" 4	do.	dated	- - -	1808,	22	0
5,	" 5	do.	dated	- - -	1809,	22	0
6,	" 3	do.	dated	- - -	1810,	22	0

Silver coins of France.

						Oz.	dwt.	grs.
No. 1,	made of 5	crowns of	promiscuous dates,	- - - - - - -		10	19	0
2,	" 3	five franc pieces of	promiscuous dates,	- - - - - - -		10	15	0

Silver coins of Spain, viz: dollars and parts.

No. 1,	made of 5	pieces of	promiscuous dates	prior to	1806,	10	15	0
2,	" 5	do.	dated	- - -	1806,	10	15	0
3,	" 5	do.	dated	- - -	1807,	10	15	0
4,	" 5	do.	dated	- - -	1808,	10	15	12
5,	" 5	do.	dated	- - -	1809,	10	15	12
6,	" 5	do.	dated	- - -	1810,	10	15	12

From the foregoing assays, it appears—

1. That the gold coins of Great Britain, and Portugal, being of the same quality with those of the United States, viz: 22 carats fine, or $\frac{1}{12}$ part alloy, are, by the act of Congress, rated at their true intrinsic value of 27 grs. to the dollar or 100 cents.

2. That the gold coins of France, averaging 21 c. $2\frac{3}{4}$ grs., (very nearly) would require $27\frac{52}{100}$ grains to the 100 cents, instead of the legal weight of $27\frac{40}{100}$ grs.

3. That the gold coins of Spain, averaging about 20 c. 3 grs., would require $28\frac{62}{100}$ grs. to the 190 cents, instead of the the legal weight of $27\frac{40}{100}$ grs.

4. That the silver French crown, weighing, as the law required, 18 dwt. 17 grs., and of the quality 10 oz. 19 dwt., as per assay, would, compared with the quality and weight of the silver coins of the United States, be equal in value to about $\frac{36}{100}$ parts of a cent, more than that established by law.

5. That the Spanish silver dollar, of the legal weight of 17 dwt. 7 grs. and of the quality of 10 oz. 15 dwt. 6 grs. the average per assay, would, by a like comparison with the silver coins of the United States, be equal in value to about $\frac{23}{100}$ parts of a cent more than the value established by law.

It may, however, be observed, that the foreign silver coins, especially those that have been long in circulation, are seldom of the above weights; and, therefore, their value, as current by tale, will be generally less than that stated above.

I have the honor to be, with great respect and esteem, your most obedient servant,

R. PATTERSON.

The Honorable ALBERT GALLATIN, *Secretary of the Treasury of the United States.*

11th Congress.] No. 331. [3d Session.

CURRENCY OF FOREIGN COINS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, DECEMBER 27, 1810.

Mr. Quincy, from the committee to whom was referred the bill from the Senate, "to suspend the second section of the act, entitled 'An act regulating foreign coins, and for other purposes,'" made the following report:

That the general design of the bill being to increase the current money of the United States, by authorizing foreign gold and silver coins again to become a legal tender, is important in its object, and may be beneficial in its consequences. It is very apparent, that the denial to foreign coins of the privileges of currency, and of being a legal tender, has, at once, the combined effect of circumscribing the just sphere of mercantile action, and of encouraging the exportation of that species of coin, to which these privileges are denied. In the present circumstances of the United States, it seems peculiarly unadviseable to permit any statute prohibitions to continue, which have a tendency to produce such an effect. The statute currency of the United States, which now consists only of the coinage of the mint of the United States, and of Spanish milled dollars and parts of dollars, is, also, probably insufficient for the ordinary necessities of domestic exchange, and is certainly wholly inadequate to support any peculiar embarrassment of our circulating medium, which, in the event of the disolution of the Bank of the United States, cannot but be anticipated. Your committee were, therefore, of opinion, that foreign gold coins ought to be made current money and a legal tender.

Your committee, having caused a letter to be addressed to the Secretary of the Treasury, in relation to the former statute rate at which foreign coins were made current, received from him the two letters accompanying this report. From which it appears, that the gold coins of Spain and its dominions, had been estimated by the former statute of the United States, at a rate of four per cent. above their intrinsic value; in other words, that the quantity of pure gold contained in twenty-seven grains and two-fifths of a grain of Spanish standard coin, instead of being equal in value to *one hundred cents*, the statute rate, was only equal in value to about *ninety-six cents*.

Upon receiving this information, two general inquires were suggested for the consideration of the committee. 1st. Whether, in again vesting Spanish gold coin whith the character of current money of the United States, it were expedient to establish the old statute rate, now discovered to be erroneous, or, whether a new statute rate for it should be established, which should conform to its intrinsic value? 2d. Upon the supposition that it should be deemed adviseable to enact a new statute rate for it, conformable to its intrinsic value, whether, as a loss of four per cent. upon all the Spanish gold in the United States, would thus be incurred, by the present holders, in consequence of no fault of theirs, but solely by reason of the erroneous estimate of a law of the United States, any moral or equitable considerations required that this loss should be assumed by the United States?

Concerning the first object of inquiry, the committee will attempt to add nothing to the satisfactory elucidation contained in the letter of the Secretary of the Treasury, and only express their entire concurrence with his opinion, that "the statute rate of these coins should be made to conform with their intrinsic value."

With respect to the second inquiry, which the Secretary represents as "of a more doubtful nature," the committee were of opinion, that, whatever equitable considerations might exist, the attempt to apply relief, under the particular circumstances of this loss, was inexpedient, and, for the most part, impracticable. For, it is very apparent, that there is no foundation or color for indemnification, on account of any receipts of these coins, subsequent to the 10th of April, 1809, when the law making them a legal tender expired. Now, so far as it respects individuals, the cases (if such in fact exist) in which the present holders of those coins received them, antecedent to that period, must be so extremely rare, as to render a general provision for their relief, scarcely necessary. And, as to banks, such is the successive circulation of specie through their vaults, that it is hardly to be supposed, that any one institution in the United States could distinguish the amount of this species of coin, which it had received prior to the 10th of April, 1809, from that which it had received subsequently. And, although, in a few instances, this might be the case, yet, it seems far better that in these, the loss should remain where it has fallen, than that the community should be exposed to the multiplied frauds and inconveniences which the attempt to indemnify, upon any general principle, would inevitably introduce.

Your committee, upon recurring to the acts existing on the subject of the bill from the Senate, in connexion with the proposed alteration in the rate of Spanish gold coins, found that the operation of the respective provisions would be embarrassing and confused, in their nature, and inconvenient in their form. The bill from the Senate, proposed to suspend the second section of "An act regulating foreign coins and for other purposes." This act passed on the 9th of February, 1793, and the effect of this suspension was, to revive the provisions of an act passed on the 10th of April, 1806. Whether the intended, would be the legal result, your committee had some doubt. But they had none that the proposed, was a very inconvenient circuit, to a direct object. They were also of opinion, that it was highly expedient that all the provisions, touching a subject of such universal concern, should be concentrated in one bill, and divested of every thing which might embarrass research. They, therefore, report the whole bill from the Senate stricken out, after the enacting clause, and propose an amendment, comprehending all the provisions necessary on the subject of the currency of foreign coins.

[Strike out from the word "*that*," in the second line, and insert,]

From and after the passage of this act, foreign gold and silver coins shall pass current as money within the United States, and be a legal tender for the payment of all debts and demands, at the several and respective rates following, and not otherwise, viz:

The gold coins of Great Britain and Portugal, of their present standard, at the rate of one hundred cents for every twenty-seven grains of the actual weight thereof; the gold coins of France, of their present standard, at the rate of one hundred cents for every twenty-seven grains and an half of a grain of the actual weight thereof; the gold coins of Spain, and the dominions of Spain, of their present standard, at the rate of one hundred cents for every twenty-eight grains and sixty hundredths of a grain of the actual weight thereof. Spanish milled dollars, at the rate of one hundred cents for each, the actual weight whereof shall not be less than seventeen pennyweights and seven grains, and in proportion for the parts of a dollar. Crowns of France, at the rate of one hundred and ten cents for each crown, the actual weight whereof shall not be less than eighteen pennyweights and fifteen grains and an half of a grain, and in proportion for the parts of a crown. And it shall be the duty of the Secretary of the Treasury, to cause assays of the foreign gold and silver coins made current by this act, to be had at the mint of the United States at least once in every year, and to make a report of the result thereof to Congress, for the purpose of enabling them to make such alterations in this act as may become requisite from the real standard value of such foreign coins. And it shall be the duty of the Secretary of the Treasury, to cause assays of the foreign gold and silver coins, of the description made current by this act, which shall issue subsequently to the passage of this act, and shall circulate in the United States, at the mint aforesaid, at least once in every year, and to make report of the result thereof to Congress, for the purpose of enabling Congress to make such coins current, if they shall deem the same proper, at their real standard value.

Sec. 2. *And be it further enacted*, That, at the expiration of three years from and after the passing of this act all foreign gold coins, and all foreign silver coins, except Spanish milled dollars, and parts of such dollars, shall cease to be a legal tender as aforesaid.

Sec. 3. *And be it further enacted*, That the act, entitled "An act regulating the currency of foreign coins in the United States," and also every section and parts of sections of any act or acts heretofore passed relative to the currency of foreign coins in the United States, be, and the same are hereby, repealed.

Sir: Treasury Department, *December 17th*, 1810.

I had the honor to receive your letters of the 14th and 15th instant. The assays for the year 1810 are daily expected, but not yet received. I, therefore, beg leave to refer the committee, to those made according to law, in the year 1809, the result of which is exhibited in the letter of 29th June, 1809, from the Director of the Mint, annexed to the report from this department, of 8th December, 1809.

It appears from those assays that the intrinsic value of all foreign coins, the gold coins of Spain excepted, which were made a legal tender by the act of 10th of April, 1806, either agrees precisely with the legal value fixed by that act, or differs from it by so small a fraction, as to render any alteration in that respect unnecessary. But the difference in the value of Spanish gold coins is considerable.

It will be recollected, that the value of gold coins of the United States is established in conformity with the following principles, viz:

1st. The unit, or silver dollar, contains $371\frac{4}{4}$ grains of pure silver.

2d. The comparative value of gold and silver is in the ratio of 15 to 1; that is to say, that fifteen ounces of pure silver, are, according to law, equal in value to one ounce of pure gold.

3d. The standard gold, or that of which gold coins of the United States are made, contains eleven parts of pure gold and one part of alloy; or one-twelfth part of its weight is alloy.

Thence it follows, 1st that $24\frac{3}{4}$ (being the 15th part of $371\frac{4}{4}$) pure gold, are equal to one dollar. 2dly, that 27 grains of standard gold of the United States, containing $24\frac{3}{4}$ grains of pure gold, are also equal to one dollar.

In fixing the rate at which foreign coins should pass, the object was to ascertain the standard, or quantity of pure gold contained in a given weight, and to place them, according to that intrinsic value, exactly on a par with coins of the United States. The act of 10th of April, 1806, was predicated on the supposition that $27\frac{7}{8}$ grains of Spanish standard gold contained $24\frac{3}{4}$ grains of pure gold, and were, therefore, equal in value to 27 grains standard gold of the United States, or to one dollar current money of the United States. But that supposition is proven by the assays to have been erroneous; the standard of Spanish gold coins being worse, or containing more alloy, than was then believed. That standard varies according to the years of the coinage. The coins of the year 1806, are the lowest and worst by more than four and a half per cent., than the value fixed by the act of 10th of May, 1806. Those of the year 1807, are worse than those of the year prior to 1806; and those of the year 1808, are worse than those of 1807. Those of the years prior to 1806, though better than the subsequent coinages, are almost three and a half per cent. worse than the value fixed by the act of May, 1806.

Taking the genenal average of the several coinages, it appears that they should be taken at the rate of $28\frac{53}{100}$ grains, (instead of $27\frac{40}{100}$) for one dollar; and that the difference between their intrinsic value and, that fixed by the act of April, 1806, is almost four per cent. ($3\frac{986}{1000}$ per cent.)

If, therefore, the act should be revived, without any alteration, every person receiving those coins in payment, would, in fact, be compelled to receive only ninety-six instead of one hundred cents on every dollar paid to him. The unavoidable effect of putting in circulation any one species of coin, at a rate higher than its known intrinsic value, is to invite its importation and increased circulation, and to drive out of circulation the other species. Every bank, if called on to pay its notes in specie, will, in that case, pay with that species of coin; and the whole paper circulating medium must, after a while, be depreciated in the same proportion. The only guard against the abuse, and consequent depreciation of bank paper, is a strict adherence to the principle, that payment may, at any time, be demanded in specie, rated at its intrinsic value.

On the other hand, it is not less true, that the gold coins of Spain, were made a legal tender by law, for a certain number of years, at a higher rate than they were really worth; that, to the very last day of that period, every person was compelled to receive them in payment, at that rate; and that, at the expiration of the period, a quantity of that gold necessarily remained in the hands of some persons, on whom the loss falls, by the unavoidable effect of the law, and without any fault of theirs. It is in order to relieve those persons, that it is proposed to make the loss fall on the community, by reviving the law, without alteration; that is to say, by putting again the coins in circulation, at a higher rate than their intrinsic value.

The two questions put by the committee, are, whether, the statute rate of these coins should not be made to conform with their intrinsic value, and whether, in order to relieve individuals from the loss resulting from the late erroneous legal estimate of their value, it would not be eligible that the difference should be paid by Government.

To the first question, I can have no hesitation, for the above mentioned reasons, to answer in the affirmative. The second question is of a more doubtful nature. But if it shall be thought just, that the loss should fall on the community, rather than on individuals, it will certainly be preferable to pay at once the difference, rather than knowingly to make the coins again a legal tender, at a higher rate than they are worth. Should that measure be adopted, the mode proposed by the committee, viz: to direct the mint to receive that species of gold, for a short time, at the former statute rate, the United States paying the difference, appears also the most simple and eligible manner of effecting the object. The following provisions are, in that case, respectfully suggested:

1st. That, as the assays of the coins of the years 1809 and 1810, have not yet been received, and, as Spanish gold ceased to be a legal tender early in the year 1809, the revival of the law making them a legal tender should apply only to coins coined prior to the year 1809.

2d. That, for the same reasons, the statute value should be fixed at a rate not higher than the average, of the assays heretofore made; that is to say, that they should pass at a rate not higher than $28\frac{53}{100}$ grains, for one hundred cents.

3d. That, for the same reasons, the obligation on the mint to receive those coins, at their former statute rate, should be limited to coins coined prior to the year 1809.

4th. That, as the indemnification to the individuals, arises from equitable considerations, and not from an absolute legal obligation, the period during which the coins shall be received at the mint, at their former statute value, be made so short as to preclude the possbility of embracing speculative importations. One month from the passing of the law would seem sufficient.

5th. That no such coin shall be thus received at the mint, at its former statute value, unless proof, or at least an affidavit be made, that the persons claiming the benefit of the provision, had actually received the same at that value prior to the time when the law making it a legal tender expired.

It will also be necessary, in that case, that an appropriation should be made to enable the mint to carry the provision into effect. The amount of that appropriation, should be at the rate of four per cent. on the supposed amount of Spanish gold now in the United States, which may be embraced by such provisions. But, having no knowledge whatever of that amount, I cannot suggest any precise sum.

I have the honor to be, respectfully, sir, your obedient servant,

ALBERT GALLATIN.

Honorable Josiah Quincy, *Chairman, &c. in Congress.*

Treasury Department, *December 24th*, 1810.

Sir:

This year's assays, have been received, and will be sent to-morrow to Congress. These make the average for French gold coins $27\frac{52}{100}$ grains, and for Spanish coins, $28\frac{62}{100}$. It must also be observed, that French crowns were

rated too low. Instead of its being necessary that they should weigh 18 pennyweights and 17 grains, they ought to be received, if weighing 18 pennyweights and 15½ grains; it appearing from the assays, that, if of the first mentioned weight, they are worth 110 cents and $\frac{30}{100}$ of a cent, instead of 110 cents.

I have the honor to be, respectfully, sir, your obedient servant,

ALBERT GALLATIN.

Honorable JOSIAH QUINCY, *in Congress.*

11th CONGRESS.] No. 332. [3d SESSION.

MINT.

COMMUNICATED TO THE SENATE, JANUARY 7, 1811.

To the Senate and House of Representatives of the United States:

I communicate, for the information of Congress, the report of the Director of the Mint, of the operation of that establishment during the last year.

JAMES MADISON.

January 7, 1811.

MINT OF THE UNITED STATES, *January* 1, 1811.

SIR:

I have the honor of laying before you a report of the operations of the Mint for the last twelve months.

During that period, as appears by the Treasurer's statement, herewith transmitted, there have been struck at the mint—

Of gold coins, in half eagles, 100,287 pieces, amounting to $501,435.

Of silver coins, in half dollars and dimes, 1,282,631 pieces, amounting to $638,773 50.

Of copper coins, in cents and half cents, 1,673,500 pieces, amounting to $15,660.

Making, in the whole, three millions fifty-six thousand four hundred and eighteen pieces of coin, amounting to one million one hundred and fifty-five thousand eight hundred and sixty-eight dollars and fifty cents.

Of bullion, for coinage, which has hitherto been furnished chiefly by the Bank of the United States, there still continues to be an ample supply.

I have, sir, the honor to be, with sentiments of perfect respect and esteem,

Your most obedient faithful servant,

R. PATTERSON.

JAMES MADISON, *President of the United States.*

A Statement of the Coins struck at the Mint of the United States, from the 1st of January to the 31st of December, 1810, inclusive, viz:

	GOLD COINS.	Amount in dollars and cents.	Total.
	Half Eagles.		
Quarter ending 31st March,	22,060	$110,300 00	
Do. 30th June,	33,070	165,350 00	
Do. 30th September,	22,217	111,085 00	
Do. 31st December,	22,940	114,700 00	
100,287 pieces of gold coins,	100,287		
Total amount of gold coins,			$501,435 00

	SILVER COINS.			
	Dimes.	Half Dollars.		
Quarter ending 31st March,		276,000	138,000 00	
Do. 30th June,	2,490	278,000	139,249 00	
Do. 30th September,		354,276	177,138 00	
Do. 31st December,	3,865	368,000	184,386 50	
1,282,631 pieces of silver coins,	6,355	1,276,276		
Total amount of silver coins,				638,773 50

	COPPER COINS.			
	Half Cents.	Cents.		
Quarter ending 31st March,	205,000	388,000	4,905 00	
Do. 30th June	10,000	522,000	5,270 00	
Do. 30th September,		304,500	3,045 00	
Do. 31st December,		244,000	2,440 00	
1,673,500 pieces of copper coins,	215,000	1,458,500		
Total amount of copper coins,				15,660 00
Number of pieces, $3,056,418, of all the coins. Amount of all the coins in 1810,				$1,155,868 50

MINT OF THE UNITED STATES, *Treasurer's Office, Philadelphia, 31st December*, 1810.

BENJAMIN RUSH.

An abstract of the ordinary expenses of the Mint of the United States, from 1st January to 31st December, 1810, inclusive, viz.

	Salaries.	Wages.	Incidental.	Total.
Quarter ending 31st March,	$2,650 00	$1,834 38	$478 00	$4,962 38
Do. 30th June,	2,650 00	1,872 88	772 67	5,295 55
Do. 30th September,	2,650 00	1,954 11	356 65	4,960 76
Do. 31st December,	2,650 00	1,895 59	989 57	5,535 16
Amount,	$10,600 00	$7,556 96	$2,596 89	$20,753 85

MINT OF THE UNITED STATES, *Treasurer's Office, Philadelphia, 31st December*, 1810.

BENJAMIN RUSH.

11th CONGRESS.] No. 333. [3d SESSION.

BANK OF THE UNITED STATES.

COMMUNICATED TO THE SENATE, JANUARY 8, 1811.

To the Senate and House of Representatives of the United States, the memorial of the President and Directors of the Bank of New York, respectfully showeth:

That, viewing with solicitude the question now before your honorable houses, for the renewal of the charter of the Bank of the United States, they feel it their duty to express, with all submission, their sentiments upon the subject.

They will not presume to enter into any general discussion of the utility of banking institutions, but will confine their observations to those points, which their situation, as directors of a bank, gives them, perhaps, peculiar advantages in judging of.

They view the institution of the Bank of the United States, as highly useful to the State banks. From the extent of its capital, its numerous branches, and, above all, from the protection of the Government, it is enabled to facilitate remittances to every part of the United States, to equalize the balance of specie capital among the different cities, and, in cases of any sudden pressure upon the merchants, to step forward to their aid, in a degree which the State banks are unable to do. It is also able to assist any State institution, which, from peculiar circumstances, may require it.

The bank of New York having been established prior to the incorporation of the Bank of the United States, the directors have witnessed, from the very commencement of the branch bank in this city, the influence of such an institution, as well as the conduct of those, to whose management it has been entrusted during that whole period, and your memorialists declare, with confidence, that, in their opinion, that power has been uniformly exerted with prudence, as it respected the public; with great liberality as it respected other institutions.

At any period, great inconveniences must result from the sudden withdrawing a considerable portion of the active capital of a commercial country; but, in the opinion of your memorialists, such an event would be attended with peculiar distress, at the present time, when, from the aggressions of foreign Governments, such immense sums have been sequestered, and, in various ways, detained, in Europe and when the merchants, from the embarrasments of commerce in almost every quarter, are deprived of their usual resources. It is well known that there never has been a greater demand for money in the commercial cities than at the present time, although it appears that the Bank of the United States has not yet commenced that reduction of its loans, which must take place, in case of the charter not being renewed. The demands already made upon the State banks have pressed them to their utmost limits, and, from these causes, they will be utterly unable to supply, in any considerable degree, that aid which has hitherto been afforded by the Bank of the United States. The consequences must be, very great and individual distress, and heavy losses, as well to the revenue as to all the moneyed institutions. The renewal of the charter of the Bank of the United States will render such reductions unnecessary, and, by relieving the apprehensions now excited through almost every class of the community, restore that confidence so essential to the system of public credit, under which the United States have so much prospered.

Your memorialists, therefore, cannot but hope and solicit that the charter of the Bank of the United States may be renewed.

M. CLARKESON, *President.*

Attest.
CHARLES WILKES, *Cashier.*

11th CONGRESS.] No. 334. [3d SESSION.

BANK OF THE UNITED STATES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 10, 1811.

The Secretary of the Treasury, in obedience to the resolution of the House of Representatives, of the 3d instant, respectfully reports:

That the annexed statements, marked A, B, and C, contain all the information which the returns made to the Treasury afford on the subjects embraced by the resolution aforesaid.

It appears, by the statement A, that the debts due from individuals and bodies corporate to the Bank of the United States, consisted, at the respective dates of the several returns, of the following items, viz:

Bills and notes discounted, and bonds due by individuals,	$15,126,187 04
Balance due by other banks in account, after deducting the sums due by the Bank of the United States and its branches, to several other banks,	1,318,024 29
Bank notes of other banks, on hand,	511,909 06
Treasury drafts not yet collected,	31,466 01
Overdrawn,	32,579 07
Converted six per cent. stock,	23,066 23
	17,043,231 70
To which, adding the loan to the United States,	2,750,000 00
Makes, for the aggregate of debts due to the bank,	$19,793,231 70

In a few instances, which are noted in the statement A, the amount due on bonds, and also that of notes discounted, which have been put in suit, is distinctly stated in the returns made to the treasury; but the aggregate alone is given in most of them, and they do not, in any instance, distinguish the amount "considered as standing accommodation to the customers of the bank and its branches." A recurrence to the 16th regulation of the 7th section of the act incorporating the bank, will show, that the only statements that can be required by the officer at the head of the treasury, are those of the *amount* of the capital stock of the corporation, of the debts due to the same, of the moneys deposited therein, of the notes in circulation, and of the cash in hand; and that he has no right to ask for the account of any private individuals, or for any other than the above mentioned general statements. Nor has the Secretary of

the Treasury any knowledge whatever of the accounts and operations of the bank, but what is derived from the official statements transmitted to him in conformity with the above mentioned provision in the charter.

The statement B shows the amount of notes of the said bank, and its branches, in circulation at the date of the latest returns, to have been 5,157,378 dollars and 83 cents.

The Treasurer's accounts, annually laid before Congress, show correctly the amount of public moneys deposited in the various banks, on the last day of each quarter. But that amount is daily fluctuating, and cannot be stated with perfect precision, except on the quarterly statements of those accounts. The Treasurer furnishes, however, the Secretary of the Treasury with a weekly estimate of the cash on hand, and where deposited, as taken from the latest received returns. A copy of that furnished on the 7th instant, marked C, is herewith transmitted, together with remarks showing what portions of the revenue are generally deposited in the Bank of the United States and its branches, and what portions are deposited in other banks.

It is probable that the amount of specie in the treasury will, on the first day of March next, exceed 2,500,000 dollars, and that the proportion deposited in the banks, other than that of the United States and its branches, will not materially vary from what it is at present. But it is impracticable to form any correct estimate of the probable amount at that time in each place, respectively, since that is always regulated by the want of funds in each place, for the current service, according to which the public moneys are daily transferred by drafts, from place to place, as the occasion may require.

All which is respectfully submitted.

ALBERT GALLATIN.

TREASURY DEPARTMENT, *January* 9, 1811.

A.

A Statement of the debts due from individuals and banks to the Bank of the United States and its branches.

		DUE BY INDIVIDUALS.				DUE BY BANKS IN ACCOUNT.			
		Bills and notes discounted.	Bills and notes in suit.	Bonds.	Total.	Deposited in other banks.	Due to other banks.	Balance due by other banks in account.	Bank notes of other banks on hand.
Philadelphia,	1st January, 1811,	$5,123,690 00	-	-	$5,123,690 00	$175,766 00	$28,982 00	$146,784 00	$191,895 00
Boston,	22d December, 1810,	1,306,368 88	-	-	1,306,368 88	320,000 00	142,000 00	178,000 00	26,750 00
New York,	29th do. do.	4,068,625 01	-	$71,500 00	4,140,125 01	480,504 00	-	480,504 00	-
Baltimore,	do. do. do.	1,100,265 04	-	-	1,100,265 04	383,543 72	193,067 51	190,476 21	71,131 66
Washington,	do. do. do.	390,911 64	$21,982 20	-	412,893 84	160,426 06	3,057 03	157,369 03	31,142 40
Norfolk,	22d do. do.	674,997 20	43,118 34	-	718,115 54	70,156 26	-	70,156 26	31,890 00
Charleston,	15th do. do.	711,315 92	89,063 62	149,929 86	950,309 40	73,000 00	-	73,000 00	111,240 00
Savannah,	do. do. do.	772,729 48	-	-	772,729 48	-	-	-	23,095 00
New Orleans,	24th November, do.	601,689 85	-	-	601,689 85	21,734 79	-	21,734 79	24,765 00
		$14,750,593 02	$154,164 16	$221,429 86	$15,126,187 04	$1,685,130 83	$367,106 54	$1,318,024 29	$511,909 06

Bills and notes discounted, and bonds due by individuals, as per above,	$15,126,187 04
Balance due by other banks in account,	1,318,024 29
Bank notes of other banks on hand,	511,909 06
Overdrawn by commissioners of loans, (circumstances not explained,)	32,579 07
Treasury drafts on collecters and other banks not yet collected,	31,466 01
Converted six per cent. stock, as per treasury books,	23,066 23
	$17,043,231 70
Loan to the United States, of December 31, 1810,	2,750,000 00
	$19,793,231 70

NOTE.—The above bank returns include, as a debt due to the bank of the United States, the six per cent. exchanged stock, amounting to $1,397,290 19, which they still held; but the whole of that stock having been reimbursed on 1st January, 1811, that item is omitted.

B.

A statement of the amount of notes of the Bank of the United States, and its branches, now in circulation.

		Issued.	On hand.	In circulation.
Philadelphia,	1st of January, 1811,	$1,708,013 00	$101,750 00	$1,606,263 00
Boston,	22d of December, 1810,	451,435 00	207,036 34	244,398 66
New York,	29th do	1,223,300 00	179,421 00	1,043,879 00
Baltimore,	29th do	386,505 00	216,855 00	169,650 00
Washington,	29th do	288,880 00	33,114 83	255,765 17
Norfolk,	22d do	300,140 00	77,922 00	222,218 00
Charleston,	15th do	792,565 00	3,850 00	788,715 00
Savannah,	15th do	850,800 00	216,450 00	634,350 00
New Orleans,	24th November, 1810,	192,140 00	.	192,140 00
		$6,193,778 00	$1,036,399 17	$5,157,378 83

C.

A statement of the cash in the Treasury of the United States on the 7th January, 1811, as returned by the Treasurer to the Secretary of the Treasury; showing the several banks in which the same is deposited.

BANKS.		Amount.
Bank of the United States,	Philadelphia,	$161,557 64(*a*)
Office of Discount and Deposite,	Boston,*	336,264 77(*a*)
" " "	New York,	551,988 51(*a*)
" " "	Baltimore,	272,293 77(*a*)
" " "	Washington,	65,776 42(*a*)
" " "	Norfolk,	14,006 36(*a*)
" " "	Charleston,	29,084 99(*a*)
" " "	Savannah,	46,841 63(*a*)
" " "	New Orleans,	166,701 55(*a*)
Bank of Maine,	Portland,	37,392 38(*b*)
" Saco,		26,409 53(*b*)
" Newport,		34,843 49(*b*)
" Roger Williams,	Providence,	43,382 79(*b*)
" Manhattan,	New York,	188,670 32(*c*)
" Pennsylvania,	Philadelphia,	92,628 17(*d*)
Branch of Ditto,	Pittsburg,	137,442 11(*d*)
Bank of Marietta,		11,242 25(*d*)
" Kentucky,	Frankfort,	75,137 88(*d*)
" Columbia,	Georgetown,	115,080 15(*e*)
Alexandria,		86,917 90(*f*)
	Total,	†$2,493,362 61

REMARKS.

(*a.*) The Collectors of Philadelphia, New York, Boston, Baltimore, Norfolk, and Charleston, are directed by act of 10th May, 1800, to deposite for collection in the Bank of the United States, or one of its branches, all the revenue bonds. After the establishment of the branches at Savannah and New Orleans, the same regulation was adopted in those two places. The greater part of the revenue collected in North Carolina and Massachusetts is, also, ultimately drawn into the branches of Charleston, Norfolk, and Boston. And it must also be noted that the notes of the bank are, by the 10th section of the act of incorporation, made receivable in all payments to the United States.

(*b.*) The deposites in these banks arise from payments made by several Collectors of the District of Maine, and of the State of Rhode Island.

(*c.*) The deposite in this bank arises from the occasional collection of the surplus revenue in the States of Rhode Island and Connecticut.

(*d.*) The deposites in these banks arise altogether from payments made on account of the sales of public lands, by the Receivers of public moneys.

(*e.*) The deposite in this bank arises from occasional drafts on some Collectors in Virginia, and from the receipt of moneys paid at the treasury for lands, patents, &c. in bank notes not receivable at the Office of Discount and Deposite, Washington.

(*f.*) This deposite arises from the payments made by the Collector of Alexandria.

* Viz: Sum advanced on 31st December, 1810, on account of the loan to the United States, not yet included in the bank return to the Treasurer; the latest received being dated December 29th, $500,000 00
Amount stated by the Treasurer as overdrawn, 163,735 23
Leaves, as here stated, $336,264 77

† Viz: Amount by the Treasurer's return, $1,993,362 61
Amount advanced in Boston, as above stated, 500,000 00
$2,493,362 61

11th Congress.] No. 335. [3d Session.

MINT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 11, 1811.

The Secretary of the Treasury, in obedience to the resolution of the House of Representatives of the 2d instant, respectfully reports:

That the whole expense of the Mint of the United States, since its first establishment to the end of the year 1809, has amounted, as will appear by the annexed statement, marked A, to - - - $387,414 24
That the profits on the copper coinage, have, during the same period, amounted to - - - 37,331 52
As will appear by reference to the statement marked B, transmitted to Congress on the 15th day of March, 1810, [see No. 318,] together with the annual report of the Comptroller on that subject.

Leaving for the nett expense of the Mint, - - - - - - $350,082 77

That the gold coined at the mint, during the same period, amounts in value, to - - - $3,763,597 50
The silver coined during the same period, to - - - - - - - - 4,370,846 50
And the copper coined during the same period, and paid into the Treasury, to - - - 211,702 21

Making, altogether, in value, - - - - - - - - $8,346,146 21

As will appear by the above mentioned statement A.

And that there are no documents in the Treasury by which the actual rate per cent. of expense in refining gold bullion below the standard fineness, can be ascertained; the deduction authorized in that case by the 5th section of the act of the 3d of March, 1795, being the only item which is stated in the accounts rendered by the officers of the mint, and its not being known whether that deduction is equal to the actual expense incurred.

It may not be improper to observe, 1st, that in the official statements of the profits on copper coinage, that coinage is not charged with any portion of the general expenses of the mint; and that although this cannot be correctly stated, it is evident, from a comparative view of the number of pieces coined at the mint, that it must exceed the whole amount stated as the nominal profit on that coinage. 2d. That the first cost of buildings and apparatus, being a charge on the whole coinage, and that of the precious metals having considerably increased, the rate per cent. of expense on the whole coinage has diminished, and continues every year to diminish.

All which is respectfully submitted.

ALBERT GALLATIN.

Treasury Department, *January* 10, 1811.

A.

A Statement of the whole expense of the Mint of the United States, from its institution to the 31st December, 1809.

Period.	Salaries of officers.	Cost of lots, buildings, machinery, materials, wages of laborers, repairs, &c.	Wastage allowed on gold and silver.	Total.
From the commencement to the 31st December, 1801, -	$88,887 21	115,402 99	10,958 69	215,248 89
1st January, 1802, to 31st December, 1809, - -	84,800 00	68,343 42	19,021 98	172,165 40
	173,687 21	183,746 41	29,980 67	387,414 29

A statement of the amount of gold, silver, and copper, coined at the Mint of the United States, from its institution to the 31st December, 1809.

Period.	Gold.	Silver.	Copper.	Total.
From commencement to 31st December, 1801, -	1,436,860 00	1,515,212 75	93,019 19	3,045,091
1st January, 1802, to 31st December, 1809, -	2,326,737 50	2,855,633 75	118,683 02	5,301,054 27
	3,763,597 50	4,370,846 50	211,702 21	8,346,146 21

Species of Coins struck.	Number.	Value.	Value of coins struck from each metal.
Gold—Eagles,	132,592	1,325,920 00	
Half Eagles,	476,437	2,382,185 00	
Quarter Eagles,	22,197	55,492 50	
			3,763,597 50
Silver—Dollars,	1,439,517	1,439,517 00	
Half Dollars,	5,452,759	2,726,379 50	
Quarter Dollars,	561,045	140,261 25	
Dimes,	514,116	51,411 60	
Half Dimes,	265,543	13,277 15	
			4,370,846 50
Copper—Cents,	18,958,035	189,580 35	
Half Cents,	4,616,373	23,081 86	
		212,662 21	
Of which there has been paid into the Treasury			211,702 21
			8,346,146 21

11th CONGRESS.] No. 336. [3d SESSION.

ENCOURAGEMENT TO MANUFACTURES.

COMMUNICATED TO THE SENATE, JANUARY 22, 1811.

To the honorable the Congress of the United States, the memorial of the subscribers, citizens of the town of Lexington, and county of Fayette, and State of Kentucky, respectfully showeth:

That the present situation of the mechanics and manufacturers of the United States, is peculiarly interesting to the people generally, and well deserves the attention of Congress. In all the acts and deliberations of your honorable body, it appears to your memorialists, that a predilection for the interest of commerce has always been discoverable, whilst little has been done in favor of the internal industry of the country. Your revenue system, it must be confessed, has afforded it some partial protection; but that system appears to have been calculated only for the purposes of revenue; and, as powerfully as it might be made to encourage domestic manufactures, no act seems to have been adopted with that view; on the contrary, commerce has met with your exclusive protection and support. To prove this, let us refer to the immense sums which have been expended in the fortification of the seaports; to the establishment of a navy; to the expenditures occasioned by our intercourse with foreign nations; to the duties which have been laid on foreign tonnage; to the bounties which protect the fisheries; to the credits given to merchants at our custom houses; and, in fine, to the many sacrifices which have been made to commerce. We do not, however, condemn that policy which gives bounties and protection to the merchant; nor, though local in its operation, to the support which is afforded to the fisherman. We feel, upon those subjects, as Americans should do. Remote as we are situated from the seats of commerce, we do not repine at those regulations which are made for its benefit, and are content when any species of enterprise and industry is encouraged by the Government: for we know well, that the United States compose an extensive nation; that our citizens are scattered over an immense country, having various soils and climates, with as various pursuits adapted thereto; and that a Government forming laws for this population, must consult the wants and necessities of each, and, by attending to particulars, promote the general good of the whole. We complain only because the protection and encouragement of industry is not made universal, and extended to every pursuit which is known in our country. If it be just in a Republic, established for the common good, to give to any one pursuit bounties, encouragement, and protection, we hold it as an undeniable truth, that all other pursuits are equally entitled to them.

That the industry of the mechanics and manufacturers should likewise be protected, appears from other and powerful considerations.

The rapid accumulation of wealth which the United States have made since the wars of the French Revolution, was occasioned by an *unnatural* extension of commerce, and an *annatural* demand for the productions of our agriculture. The labor there withdrawn from agriculture, the ravages of contending armies, and the destruction of the commercial navy of continental Europe, created a demand for our produce, and gave such employment to our shipping, and such encouragement to our merchants, as to occasion that rapid accumulation of wealth, and those internal improvements, which have even astonished ourselves and been the wonder of the world. Upon the continuance of this state of things, we are not to depend. An eternal war in Europe is not to be expected—the state is unnatural; and experience shows, that one party must give way when its resources are exhausted, or it is humbled by the victories of its enemy. When this period arrives, what has heretofore been the life of our industry, will no longer animate it, and we shall be compelled to look to other resources, to preserve the wealth which we have acquired. But how can it be preserved, if we do not change our system, and Congress does not give another direction to the industry of the country? Where shall we find a market for the productions of our soil? And where will our shipping find employment?

A brief view of the history of our commerce, we conceive, will place this subject in a proper point of view.

Before our Revolutionary war, our markets were in the dominions of Great Britain, and such of the colonies of European Powers, as we could obtain admittance into by smuggling. After the peace of 1783, we lost the regular market of the former; and the latter being precarious in its nature, was of little moment. Such were the colonial and commercial systems of Europe, as not to permit the introduction into their dominions, of articles which they could produce themselves, unless in seasons of scarcity; so that during the period of time which elapsed between the acknowledgment of our independence and the commencement of the French Revolution, all of our citizens who depended upon foreign commerce, were often reduced to great distress. The importation of foreign commodities drained us of our treasures; and our other commerce did not bring us back a correspondent proportion of the precious metals. Have we discovered that there exists in the breast of the rulers of Europe, any disposition to abandon, upon the return of peace, their systems of commerce? Even during the wars which have raged for a few years past, they have renewed their prohibitions whenever they could do without us. In times of peace, the Powers of Europe can supply themselves and their colonies with all the provisions which they may have occasion for. Their

colonies can rival us in tobacco, and in all the raw materials which they want for manufactures. In their ports we are, therefore, to expect a permanent market for a small part of our productions only, and but an uncertain and temporary one for the bulk of them. Asia and Africa want nothing from us. We hazard nothing, then, when we assert, that after the wars of Europe are over, foreign markets will not be found for our surplus produce, and that we shall be compelled to look at home for the reward of our labor. Another fact, perhaps, ought not to pass unnoticed: Our country is rapidly increasing in population, and its surplus produce for exportation must increase in an equal ratio. Not so the demand of foreign markets. All those circumstances combine, in the opinion of your memorialists, to show the policy of directing the industry of our citizens into such channels as will not be affected by the edicts, regulations, and wars of Europe; and to prepare, in time, for that change in business, which must take place, (and to the general distress of the country,) when a peace there will put an end to our carrying trade, and destroy the markets for our produce.

A change like this, in the direction of capital and labor, (it moreover appears to your memorialists,) will have a beneficial effect upon our foreign relations. If our most important market be at home, so large a proportion of our property will not be subjected to the depredations of the pirates of the ocean; and the people, less embarrassed by the interruptions of commerce, will more readily unite in measures calculated to vindicate the honor, and assert the rights of the nation. To prove this, let us appeal to facts; the most recent, and of course, the most convincing have happened within a few years. The edicts of France and England, which produced the embargo, occasioned, also, the interruption of that commerce, upon which much labor depended for employment, the merchant for his profits, and the farmer for the sale of his productions. Some capital was idle, many vessels were rotting in our ports, produce found no market, and the plough in some places was abandoned. Patriotism would prompt us to suffer for our country. But the sailor cannot feed himself in port; the farmer dislikes to lose his crops; the merchant looks with impatience upon blasted prospects and ruined fortunes; and few will be content to live on patriotism, whilst their families are starving. Had our acting capital given life to domestic pursuits; had it given employment to labor; had our provisions been consumed, and our raw materials been fabricated, by domestic artisans, instead of the farmer being compelled to look abroad in search of a market for both, we should not have felt so much the pressure of the embargo, nor would our interest have warred with our patriotism. This is the course of human events, and history proves, that the rulers of nations have always been obliged to accommodate their differences with others, upon better or worse conditions, according as the contest bore heavy or not upon their own people. Were the citizens of the United States, however, in the situation alluded to, how different would be the attitude which our Government could assume. And how much less would foreign Powers calculate upon exciting a clamor against it by the interruption of our commerce, or the general stagnation of our business.

That the interest of the country coincides with the political and national considerations, which we have enumerated in support of domestic manufactures, has been the opinion of the most enlightened statesmen of whom America can boast, and, moreover, appears, from very obvious reasons.

Upon the quantum of its labor, is said to depend the wealth of a nation. But, to create wealth, labor must be productive; and those pursuits, which put most of it into action, seem best calculated to make it so. There is no pursuit, (agriculture excepted,) which has an effect of this nature, equal to that of the mechanic and manufacturer. The manufacturer works up our raw materials, and consumes our provisions. What he earns is kept at home, and is almost immediately circulated again, by various channels, through society. The merchant is by no means so useful a character; part of his gains are sent abroad, and paid away to foreigners. The mechanic and manufacturer, likewise, contribute to make the country really independent, by furnishing those supplies which we should otherwise be dependent for on foreign nations. The nation which produces but a small part of what she can consume, or grows but few articles, we have already seen, must always be a dependent one. Her wants cannot be regularly supplied, and her business appears subjected to embarrassment. Say, that her pursuit is commerce: when that is interrupted, as, for example, it has been for the last sixteen years in Holland, and how soon will she become impoverished and distressed. Let her pursuit be exclusively agriculture; and the depression of markets (which has often been the case, with respect to our provisions, tobacco, and cotton,) will paralyze the industry and enterprise of the nation Whereas, the multiplication and diversity of pursuits, would give a country resources which others could not deprive her of; and the industry of one part of it would cherish, invigorate and support that of another. Nor can it be an unimportant consideration, that the increase of manufactures would tend to keep at home the precious metals, the principal and the most convenient as well as the most useful representative of wealth and labor.

Desirable, however, as it may be to encourage manufactures, it can be done effectually only by Congress. The mechanic and the manufacturer in the United States has to contend with obstacles unknown to the foreigner. The British manufacturer, his great competitor, is protected by prejudice, by the course of business, by the low price of labor, and the skill of his workmen, but above all, by the strength of his capital, and the bounties and encouragement given to him by his Government. And upon almost all heavy articles, as to which an American has the best opportunity of rivalling him, *those bounties and encouragements are more than equal to the freight, charges and insurance upon the manufactured article.* The American manufacturer is at present poor; he has buildings to erect, workmen to teach, and powerful prejudices to overcome: his limited capital often makes it necessary for him to force markets, whilst his opponent can wait for, or command one at pleasure. Indeed, it is to be feared, that the foreigner will purposely seek opportunities to depress markets, in order to remove the American out of his way. Such have often been the effects of the jealousy of trade. Permit us, whilst upon this subject, to remind your honorable body of the celebrated contest between the British and Dutch, with the imperial East India Company; where the former, by depressing the prices of commodities, succeeded in annihilating or ruining the latter, supported as it was by the weight and treasures of the emperor Joseph; a fate which may attend many establishments in America.

When we ask for adequate protections from Congress to our own manufactures, we are aware of jealousies which will be excited against us. Why, it will be asked, tax one portion of the people to benefit another? We answer, for the benefit of the whole, and to equalize the imposts which are laid to support Government. Imposts, levied with this view, is but taking from one pocket what is abundantly repaid to the other. Whatever gives life to the domestic industry of the country, benefits every man in it. Whatever sums are paid to keep our resources at home is not lost. As in the human frame, it is like the veins returning blood to the heart, whereby the whole system may be replenished. Such are the lessons furnished by experience. How has Great Britain become the first commercial and manufacturing nation in the world? By her superior arts and industry? No! In these she is rivalled by her great competitor. *By her system of restriction and protection.* By those regulations which encourage her own commerce and manufactures, and by depressing those of foreign nations. What she can make and produce herself, she suffers no country to supply her with. By these means, she has made the industry of all nations her tributary, and by these means she has monopolised the commerce, and manufactured for the world. But the effect of our own discriminating duties upon foreign tonnage, and that protecting system which has raised the fisheries of New England from insignificance, to be the first in the world, show sufficiently the effects produced upon the industry of a nation by this system of restriction and protection. Admitting, however, that a system like this may operate as a tax upon the industry of one part of the country, at the expense of another, it cannot long be so. When the domestic manufacturer shall have acquired experience, and his laborers are completely instructed in their business; and when, by industry and success, he shall have acquired capital sufficient to enable him to extend his business: the natural effect will be, to reduce his prices to a very moderate profit; and lower, often, than what the same article could be afforded for from abroad.

But would not good policy dictate, that the United States should meet restriction, by restriction and contend in this way against all nations who wish to make our labor and industry tributary to them? Shall we not be blind to our own interest if we omit doing so? Repeatedly have our public characters declared, that manufactures should be encouraged; and praised have those citizens often been who have established them. But they must have something more substantial to support them than praise. If foreign Governments can prevent them (as we have shewn they can, and probably will do) from being productive to the proprietors, experience will show the manufacturer, that his money has been

expended in vain; and ill success will deter others from the same pursuit. This latter consideration, we hope will have its due weight with Congress, especially when the circumstances are recollected under which our most considerable manufactories were established. The non-importation act, but particularly the embargo act, by interrupting the trade of Europe, created a demand for articles which could not be obtained from abroad, and to supply which many workshops were erected. Out of one establishment arose another. If Congress are disposed to encourage them, *now is the time*. A moment so favorable to do so may not occur for years; since many citizens are disposed to engage in them, if those which are erected prove successful. Success crowns every step with popularity, and produces imitators and followers; whereas, misfortune has a contrary effect. Damped would this spirit be, if the expected settlement of our differences with foreign nations, were to occasion such an influx of foreign commodities as to undersell our manufacturers. Then those buildings, workshops and warehouses, upon which so much labor and money has been expended, would lie waste, and their proprietors, with the loss of purse, would have the additional mortification of being considered merely as projectors.

But should our disputes with foreign nations end in war, and at this moment, when new codes of maritime law are hourly proclaimed, and the peaceful pursuits of all neutral nations are interrupted by the great belligerent Powers of Europe; when old States are daily overturned, and new kingdoms are as often erected; we cannot calculate upon preserving peace for a moment: would not a Congressional act for the permanent support of the mechanics and manufacturers of the country much encourage those citizens who are disposed to devote their capital to those pursuits, and as much assist our Government in the vigorous prosecution of war? You have made provision for the permanent support of a navy; and in any war in which you might engage, this must be used as a great means to annoy an enemy. Your navy, as well as the shipping of the United States, have heretofore depended upon foreigners for the supply of cordage and sail cloth. You must have clothing also for the navy and army, and depend upon the internal resources of the country for the supply of those articles. The people must likewise depend upon the home market for the supply and sale of every thing.

The mechanic and manufacturer, with the protection which Congress could promise, would work with spirit, confidently expecting a constant remuneration for their labor. Whether, however, this protection should be afforded by bounties, or by prohibitory, or protecting duties upon all articles which the country can produce, or in whole or in part by loans, as recommended by the present Secretary of the Treasury, the subscribers will not presume to point out. We will, however, state that, as capital is much wanted by mechanics and manufacturers, a combination of those means, might be attended with salutary effects.

As citizens of the State of Kentucky, permit us to add a few considerations, arising out of the local situation of our country. Kentucky is rich in soil, but remotely situated from the seats of commerce. Her proximity to Indiana and Ohio, subjects her to continual drains of treasure for the purchase of United States' lands. Large sums of money are annually sent off for foreign productions; and the merchants of the United States, who are the real collectors of the revenue, pay our duties to the treasury. Protected as we are by the strong arm of, and attached to, the Union, with this arrangement we are satisfied. But when the fisheries of New England are not only protected by duties, but encouraged by bounties; when, comparatively speaking, no public moneys are expended here, but all at Washington and on the sea board, for the support of Government and the protection of a commerce, in which, from our local and insular situation, we cannot participate; we think we have a rightful and just claim to some indennification; and this can only be given to us by encouraging and protecting our internal industry.

Wherefore we pray that Congress will take this subject into consideration, and, as in duty bound, we shall ever pray, &c.

LEWIS SANDERS,
And one hundred and twelve others.

11th CONGRESS.] No. 337. [3d SESSION.

BANK OF THE UNITED STATES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 22, 1811.

In the General Assembly of the Commonwealth of Pennsylvania.

The People of the United States, by the adoption of the Federal Constitution, established a General Government for special purposes, reserving to themselves, respectively, the rights and authorities not delegated in that instrument. To the compact thereby created, each State acceded, in its character as a State, and is a party; the United States forming, as to it, the other party. The act of union, thus entered into, being, to all intents and purposes, a treaty between sovereign States. The General Government, by this treaty, was not constituted the exclusive or final judge of the powers it was to exercise: for if it were so to judge, then its judgment, and not the constitution, would be the measure of its authority.

Should the General Government, in any of its departments, violate the provisions of the constitution, it rests with the States, and with the People, to apply suitable remedies.

With these impressions, the Legislature of Pennsylvania, ever solicitous to secure an administration of the Federal and State Governments, conformably to the true spirit of their respective constitutions, feel it their duty to express their sentiments upon an important subject now before Congress, viz: the continuance or establishment of a bank. From a careful review of the powers vested in the General Government, they have the most positive conviction, that the authority to grant charters of incorporation, within the jurisdiction of any State, without the consent thereof, is not recognized in that instrument, either expressly, or by any warrantable implication: Therefore,

Resolved by the Senate and House of Representatives of the Commonwealth of Pennsylvania, in General Assembly met, That the Senators of this State, in the Senate of the United States, be, and they are hereby, instructed, and the Representatives of this State, in the House of Representatives of the United States, be, and they hereby are, requested, to use every exertion, in their power, to prevent the charter of the Bank of the United States from being renewed, or any other bank from being chartered by Congress, designed to have operation within the jurisdiction of any State, without first having obtained the consent of the Legislature of such State.

Resolved, That the Governor be, and he hereby is, requested, to forward a copy of the above preamble and resolution to each of the Senators and Representatives of this State in the Congress of the United States.

JOHN WEBER, *Speaker of the House of Representatives.*
P. C. LANE, *Speaker of the Senate.*

In the House of Representatives, January 11, 1811.

Read and adopted. Attest:

GEORGE HECKERT, *Clerk of the House of Representatives.*

In Senate, January 11, 1811.

Read and adopted. Attest:

JOSEPH A. M'JIMSEY, *Clerk of the Senate.*

11th Congress.] No. 338. [3d Session.

BANK OF THE UNITED STATES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 24, 1811.

The Secretary of the Treasury, in obedience to the resolution of the House of Representatives, of the 16th instant, respectfully submits the following report:

The Secretary of the Treasury is directed, by the resolution aforesaid, to lay before the House—

1. A list of the directors of the Bank of the United States, and of its sever al branches.

2. A statement of the stock held by foreigners, and in what countries; and of the stock held by citizens, and in what States and Territories.

3. The amount of specie, according to the last returns, in the vaults of the bank; distinguishing the part which belongs to the bank, the portion belonging to individuals, and to the United States.

It is enacted, by the sixteenth provision of the seventh section of the act to incorporate the subscribers to the Bank of the United States, that "The officer at the head of the Treasury Department of the United States shall be furnished, from time to time, as often as he may require, not exceeding once a week, with statements of the *amount* of the capital stock of the said corporation, and of the debts due to the same; of the moneys deposited therein; of the notes in circulation, and of the cash in hand; and shall have a right to inspect such general accounts in the books of the bank as shall relate to the said statements: *Provided*, That this shall not be construed to imply a right of inspecting the account of any private individual or individuals with the bank."

No other but general statements, such as are enumerated in that clause of the act, can be required by the Secretary of the Treasury, or have been furnished by the bank. And these include neither the names of the directors nor the names or place of residence of the stockholders.

On the subject of directors, no statement whatever is ever made; and in relation to the capital stock, its gross amount, and the portion allotted to each branch, are the only particulars which can be required, or are exhibited in the statements transmitted to this office. It was ascertained, some years ago, from an authentic source, that near three-fourths of the stock (about 1,800 shares) were held by foreigners; and the fact though not officially communicated to this department, was stated in the report respecting the bank, made to the Senate, on the second day of March, 1809. No subsequent or other information has been obtained on that subject; and, with very few exceptions, the names of the directors and stockholders, either abroad or in the United States, are unknown to the Secretary.

The specie in the vaults of the bank and its branches amounted, according to the last returns, to 5,009,567 dollars; the whole of which was, strictly speaking, the property of the bank, and, together with the debts due to that body, constituted the fund from which its own debts, including both bank notes and deposites, must be paid. The sum deposited by the Treasury into the bank and its branches, amounted, by the last return of the Treasurer, dated 21st instant, and marked A, herewith transmitted, to 1,930,000 dollars; and that deposited in other banks, to 875,462 dollars; making, together, the balance in the treasury on that day, 2,805,462 dollars. The total amount of deposites by Government, by other banks, and by indviduals, into the Bank of the United States and its branches, appears, by the last received returns, to be 8,464,770 dollars. And the statements B, B 2, and B 3, herewith transmitted, and extracted from the latest returns received at this office from the bank and from the Treasurer, exhibit a general view of the situation of the bank, and of all the objects embraced by the third part of the resolution of the House.

It appears from these, that the debts due by the bank, and payable on demand, including both every species of deposites and bank notes, amount to - - - - - - - - $13,673,369

And that the resources of the bank to meet those demands, consist of the following items, viz:

1. Specie, bank notes of other banks, and balance due in account by other banks, payable to the bank on demand (including also 25,804 dollars in funded debt and drafts on collectors, which may be considered as specie,) $6,322,857

2. Loan to the United States, payable on giving three months' notice, - - - - 2,750,000

3. Notes discounted at sixty days, and due by individuals, (including 31,242 dollars overdrawn in Charleston - - - - - - - - - - - - 14,609,537

Making an aggregate of - - - $23,682,394

The act to incorporate the subscribers to the Bank of the United States does not, itself, expire by any positive clause of limitation: but it is enacted by the third section of the act, that the subscribers shall be a corporation and body politic, and so continue until the 4th day of March, 1811. It is presumed that some means will be devised, either by Government or by the bank, whereby the debts due to and from the corporation, may be collected after that day. So far as relates to the treasury deposites, no inconvenience can arise, as, in any event, the loan obtained from the institution is a sufficient pledge for their payment. But a doubt may arise, from the manner in which the act is expressed, whether, under the 10th section, the bank notes still in circulation will not continue to be receivable in all payments to the United States. The propriety of some provision which may remove any doubt on the subject, or otherwise prevent the inconvenience resulting from that construction of the act, is respectfully suggested.

All which is respectfully submitted.

ALBERT GALLATIN.

Treasury Department, *January* 23, 1811.

A.

Cash in the different Banks and offices of Discount and Deposite.

Bank of the United States, - - - - - - - - - - - -	$392,909 24
Columbia, - - - - - - - - - - - - -	115,192 92
Alexandria, - - - - - - - - - - - - -	61,917 90
Newport, - - - - - - - - - - - - -	35,788 55
Pittsburg, - - - - - - - - - - - - -	137,442 11
Roger Williams, - - - - - - - - - - - -	53,882 79
Pennsylvania, - - - - - - - - - - - - -	92,628 17
Manhattan, - - - - - - - - - - - - -	188,670 32
Saco, - - - - - - - - - - - - -	28,528 94
Maine, - - - - - - - - - - - - -	50,747 58
Marietta, - - - - - - - - - - - - -	19,601 62
Kentucky, - - - - - - - - - - - - -	91,061 53

Office of discount and deposite,	Washington,	$101,895 55
	Norfolk,	16,483 76
	Boston,	341,054 47
	New York,	625,417 09
	Baltimore,	199,201 28
	Charleston,	36,645 03
	Savannah,	49,691 63
	New Orleans,	166,701 55
		$2,805,462 03

TREASURY OF THE UNITED STATES, *January* 21, 1811.

THOMAS T. TUCKER, *Treasurer.*

ALBERT GALLATIN, Esq., *Secretary of the Treasury.*

B.

Statement of the funds of the Bank of the United States, as exhibited by the latest bank returns received by the Secretary of the Treasury.

	Bills and notes discounted.	Due by banks.	Notes of other banks.	Specie.	Sundries.
Bank United States, Jan. 15, 1811,	$4,981,373 00	$79,177 00	$137,570 00	$1,407,373 00	(a.) $2,764,338 00
Branch at Boston, 5, "	1,138,923 59	61,000 00	45,610 00	474,497 38	(b.) 466 01
New York, 12, "	3,919,628 98	76,420 00	-	571,520 42	
Baltimore, 12, "	1,108,542 36	330,454 54	86,292 71	604,398 46	
Washington, 12, "	412,161 60	146,376 86	16,465 84	297,615 83	
Norfolk, 5, "	713,724 40	3,300 34	28,362 60	307,596 40	(b.) 11,000 00
Charleston, Dec. 29, 1810,	935,713 92	186,000 00	24,000 00	459,181 62	(c.) 31,242 48
Savannah, 29, "	768,681 97	-	21,225 00	602,879 41	
New Orleans, 8, "	599,544 44	11,416 03	33,815 00	284,504 58	
Dollars,	14,578,294 26	894,144 77	393,341 15	5,009,567 10	2,807,046 49

(a.) Viz: Loan to the United States, $2,750,000
Funded debt, 14,338
$2,764,338

The last item (funded debt) stands on the treasury books at $23,066 23. Whence the difference arises is not known.

(b.) Treasury drafts, not yet collected.

(c.) Amount overdrawn by the late commissioner of loans, at Charleston.

B 2.

Statement of the debts due by the Bank of the United States, as exhibited in the latest bank returns, and the latest return of the Treasurer of the United States, received by the Secretary of the Treasury.

	DEPOSITES BY			BANK NOTES.		
	(a.) Treasury U. States.	Banks.	Individuals.	Issued.	On hand.	In circulation.
	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.
Bank United States, Jan. 15, 1811,	$392,909 24	140,765 00	(b.) 2,560,864 25	1,687,893	126,060 00	1,561,833 00
Branch at Boston, 5, "	341,054 47	241,000 00	825,000 11	435,680	259,248 39	176,431 61
New York, 12, "	625,417 09	29,860 00	878,451 11	1,254,530	176,540 00	1,077,990 00
Baltimore, 12, "	199,201 28	215,991 23	84,057 38	371,865	210,822 56	161,042 44
Washington, 12, "	101,895 55	6,731 78	539,993 04	297,860	36,414 83	261,445 17
Norfolk, 5, "	16,483 76	-	112,303 28	283,900	77,232 00	206,668 00
Charleston, Dec. 29, 1810,	36,645 03	-	491,678 93	802,735	12,500 00	790,235 00
Savannah, 29, "	49,691 63	-	196,854 86	825,950	216,610 00	609,340 00
New Orleans, 8, "	166,701 55	-	211,219 87	192,140	-	192,140 00
Dollars,	1,929,999 60	634,348 01	5,900,422 83	6,152,553	1,115,427 78	5,037,125 22

(a.) Taken from the Treasurer's cash return, of the 21st January, 1811.

(b.) Including $291,751 25, belonging to the War and Navy Departments, and the Sinking Fund.

B 3.

General state of the Bank of the United States, and its Branches.

Discounts,		$14,578,294 26
Loan to the United States,	$2,750,000 00	
Funded debt,	14,338 00	
Overdrawn by the late commissioner of loans, Charleston,	31,242 48	
Treasury drafts not yet collected,	11,466 01	
		2,807,046 49
Due by other banks in account,	894,144 77	
Notes of other banks on hand,	393,341 15	
		1,287,485 92
Specie,		5,009,567 10
Real estate,		500,652 77
		$24,183,046 54

Capital stock,			$10,000,000 00
Notes in circulation,		$5,037,125 22	
Deposites by Government,	$1,929,999 60		
Banks,	634,348 01		
Individuals,	5,900,422 83		
		8,464,770 44	
Balance of outstanding drafts on bank and branches,		171,473 17	
			13,673,368 83
Undivided surplus, applicable to last dividend, and to cover losses on buildings and debts,			509,677 71
			$24,183,046 54

11th CONGRESS.] **No. 339.** [3d SESSION.

BANK OF THE UNITED STATES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 26, 1811.

The General Assembly of Virginia view, with the most serious concern, the late attempts which have been made to obtain from Congress a renewal of the charter incorporating the Bank of the United States.

This Assembly are deeply impressed with the conviction, that the original grant of that charter was unconstitutional; that Congress have no power, whatever, to renew it; and that the exercise of such a power would be not only unconstitutional, but a dangerous encroachment on the sovereignty of the States: Therefore,

Resolved, That the Senators of this State, in the Congress of the United States, be instructed, and our Representatives most earnestly requested, in the execution of their duties, as faithful representatives of their country, to use their best efforts in opposing, by every means in their power, the renewal of the charter of the Bank of the United States.

January 22d, 1811. Agreed to.

ROBERT TAYLOR, *Speaker of the Senate.*
JS. BARBOUR, *Speaker of the House of Delegates.*

Teste:
J. PLEASANTS, Jun. *Clerk of the House of Delegates.*

11th CONGRESS.] **No. 340.** [3d SESSION.

BANK OF THE UNITED STATES.

COMMUNICATED TO THE SENATE, ON THE 31ST OF JANUARY, 1811.

To the Senate and House of Representatives in Congress of the United States, the memorial of the subscribers, citizens of Philadelphia, respectfully showeth:

That it is with increasing solicitude, and the deepest concern, that your memorialists reiterate their petition to Congress for a renewal of the charter of the Bank of the United States. With the extreme of anxiety have they awaited the decision of this most important question, and, with real distress do they witness the ascendancy of sentiments opposed to the continuance of the bank. Before a final determination shall, however, exclude all hope, they deem it their indispensable duty to lay before you a view of the distress which has already commenced, and of the wide spreading ruin which has been but faintly anticipated, but the certainty of which is now plain to every eye, and to accompany this view with their renewed and urgent entreaties, that this overwhelming mischief may yet be staid.

Your memorialists experience within themselves, and learn with calamitous certainty from abroad, that, from the uncertainty and suspense of the public mind, and an apprehension of the evils which must flow from a dissolution of the bank, confidence is visibly and substantially impaired, and credit almost suspended. From a neighboring and sister city, the most distressing intelligence assures them, that, as against the evils of this absence of confidence and suspension of credit, even extraordinary resources afford no security.

It has become too plain to admit of doubt, with the most incredulous, that confidence and credit are intimately and essentially connected with the continuance of the Bank of the United States, and that, if they are prostrated by the dissolution of that institution, the country must experience, to its lasting reproach, and, perhaps, its incurable injury, a general disregard of pecuniary engagements. Your memorialists, therefore, consider it as a fact no longer doubtful, or disputable, that, if the bank be dissolved at the expiration of its present charter, and, in truth, unless the public confidence be speedily restored, universal distress and incalculable loss must and will prevail.

Your memorialists do not conceive that they are pleading, particularly, the cause of the Bank of the United States, nor that of a few, or even many individuals, by commercial relation connected with the bank. They do not conceive, that it is, merely, the cause of a few commercial towns and cities, or of a scanty portion of our population, but, that it is a cause and a question with which are connected, and in which are involved, interests of the highest import, extending through the whole community. The direct effect of an event impairing confidence and credit, unquestionably is, upon the merchant and trader; they, and their immediate connexions, are the first to suffer; but the evil must pervade the country. They, therefore, feel themselves justified, on such an occasion, and at such a crisis, in the most earnest and urgent terms again to address you.

From the pressing and peculiar exigencies of the time, brought about by the fear of a dissolution of the bank, and from a perfect persuasion of the near approach of all the evils which have been anticipated, your memorialists have deemed themselves bound to make this appeal to your wisdom, and to present it by a deputation of their fellow-

citizens. This deputation, intimately acquainted with the situation, sentiments, and feelings of your memorialists, they respectfully request may be heard by counsel, on this momentous subject. Finally, it is the earnest and pressing prayer of your memorialists, that effectual means may be immediately adopted to restore public confidence, by a renewal of the charter of the Bank of the United States, for a term which shall assure its duration; or, if that be not granted, that the public suffering may be alleviated by a continuance of the institution for a period which will permit it gradually to close its concerns.

JOSEPH NORTH,
And eight hundred and sixty-seven others.

11th CONGRESS.] **No. 341.** [3d SESSION.

PROTECTION TO MANUFACTURES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 31, 1811.

To the Honorable Senate and House of Representatives of the Congress of the United States, the petition of the undersigned manufacturers of morocco leather, so called, in the town of Charlestown, in the State of Massachusetts, humbly shows:

That there is annually manufactured, within the United States, nearly eight hundred thousand skins, into what is commonly called morocco leather. That, of this quantity, one hundred and fifty thousand skins are annually manufactured in said town of Charlestown.

That the principal article used in said manufacture is the sumach, which is a plant indigenous to this country; and that, in the collection and preparation of said plant, and in the various processes of the said manufacture, many people are employed, most of whom depend on such employment for their daily bread.

That the quantity of said article, manufactured as aforesaid, is apprehended to be fully sufficient for the demand in this country, and is capable of an unlimited extension; and that the quality thereof is equal, if not superior, either in point of beauty or durability, to any produced in foreign countries, not excepting Morocco itself, where said manufacture was first invented. That, notwithstanding the ample supply of said article, manufactured in these States, there have been imported thereinto, annually, great quantities of morocco leather, by reason of which the markets have been overstocked, and the article sold at a price at which it cannot be afforded. That, by this means, your petitioners are greatly discouraged, and, should the practice continue, they, and all others who are engaged in the same business, in this country, will be compelled to abandon it, and be thereby reduced to great distress.

Your petitioners beg leave further to represent, that, before the introduction of the manufacture of this article here, large sums were annually exported to purchase it in foreign countries.

That, in consequence of our increased population, should the manufacturers here be discouraged by the competition of foreigners, the use of this convenient and serviceable article must either be relinquished, or the people of the United States must purchase it at an enhanced price.

Whereas, should said manufacture be continued, in this country, there can be no doubt that said article would be found, in the market, as cheap as it would be if it was wholly imported, without those fluctuations of price which always attend imported goods.

Wherefore, your petitioners humbly pray, that your honorable body, to whom, in this case, they can alone look for relief, would provide a remedy for the evil of which they complain, either by prohibiting the importation of morocco leather, so called, from foreign countries, or by imposing such a duty thereon as shall discourage its importation, except in the case of an actual or apprehended scarcity thereof in the United States, which it is confidently expected never will occur.

And your petitioners, as in duty bound, will ever pray, &c.

ELIJAH MEAD, *and others.*

CHARLESTOWN, 15*th January*, 1811.

11th Congress.] No. 342. [3d Session.

SINKING FUND.

COMMUNICATED TO THE SENATE, FEBRUARY 4, 1811.

The Commissioners of the Sinking Fund respectfully report to Congress as follows:

That the measures which have been authorized by the Board, subsequent to their last report, of the 3d of February, 1810, so far as the same have been completed, are fully detailed in the report of the Secretary of the Treasury, to this Board, dated the first day of the present month, and in the statements therein referred to, which are herewith transmitted, and prayed to be received as part of this report.

GEO. CLINTON, *President of the Senate.*
R. SMITH, *Secretary of State.*
ALBERT GALLATIN, *Secretary of the Treasury.*
C. A. RODNEY, *Attorney General U. S.*

WASHINGTON, *February 2d*, 1810.

The Secretary of the Treasury respectfully reports to the Commissioners of the Sinking Fund:

That the balance of moneys advanced on account of the public debt, remaining unexpended at the close of the year 1808, and applicable to payments falling due after that year, which balance, as appears by the statement B, annexed to the last annual report, amounted to six hundred and fifty-one thousand one hundred and three dollars thirty-three cents, - - - - - - - - - - - - $651,103 33

Together with the sums disbursed during the year 1809, from the treasury, on account of the principal and interest of the public debt, which sums, as appears by statement C, annexed to the last annual report, amounted to six millions four hundred and fifty-two thousand six hundred and ninety-eight dollars fifty-two cents, - - - - - - - - - - 6,452,698 52

And amounting, together, to seven millions one hundred and three thousand eight hundred and one dollars eighty-five cents, - - - - - - - - - - - $7,103,801 85

Have been accounted for in the following manner:

I. There was repaid into the treasury, during the year 1809, on account of the principal of moneys heretofore advanced for the payment of the foreign debt, as appears by the statement E, annexed to the last annual report, a sum of ninety-three dollars twenty cents, - - - - $93 20

II. The sums actually applied during the same year to the payment of the principal and interest of the public debt, as ascertained by accounts rendered to the Treasury Department, amount, as will appear by the statement A, to six millions seven hundred and forty two thousand seven hundred and eight dollars ninety-seven cents, viz:

1. Paid in reimbursement of the principal of the debt, including the last instalment of the Dutch debt, - - - - - - - -	$3,825,564 06	
2. Paid on account of the interest and charges on the public debt, - -	2,917,144 91	
		6,742,708 97

III. The balance remaining unexpended at the close of the year 1809, and applicable to payments falling due after that year, as ascertained by accounts rendered to the Treasury Department, amounted, as will appear by the statement B, to three hundred and sixty thousand nine hundred and ninety-nine dollars sixty-eight cents, - - - - - - - - - 360,999 68

$7,103,801 85

That, during the year 1810, the following disbursements were made out of the treasury, on account of the principal and interest of the public debt, viz:

I. On account of the interest and reimbursement of the domestic funded debt, - - - $7,157,298 08

II. On account of the interest on the Louisiana stock and on exchanged and converted stocks, payable in Europe, - - - - - - - - - - - - 844,674 35

Amounting, together, as will appear by the annexed list of warrants, marked C, to eight millions and one thousand nine hundred and seventy-two dollars forty-three cents, - - - - $8,001,972 43

Which disbursements were made out of the following funds, viz:

I. From the funds constituting the annual appropriation of eight millions of dollars for the year 1810, viz:

From the fund arising from the interest on the debt transferred to the credit of the Commissioners of the Sinking Fund, as per statement I, - - - - -	$1,646,578 84	
From the fund arising from the sales of public lands, being the amount paid into the treasury from 1st October, 1809, to 30th September, 1810, as per statement K, -	672,417 90	
From the proceeds of duties on goods, wares, and merchandise, imported, and on the tonnage of vessels, - - - - - - - - - -	5,679,915 47	
Amounting, altogether, to - -		7,998,912 21
Which sum of - - - - - - - - - - -	7,998,912 21	
Together with the sum advanced during the year 1809, on account of the appropriation for the year 1810, amounting, as per last annual report, to - - -	1,087 79	
Makes the amount of appropriation for the year 1810, of eight millions of dollars. -	$8,000,000 00	

II. From repayments into the treasury on account of advances to Commissioners of Loans, as will appear by the statement E, viz:

Repayment of principal advanced from the treasury, - - - - -	$2,639 37	
Interest recovered, - - - - - - - - - -	420 85	
		3,060 22
		8,001,972 43
That the above mentioned disbursements, together with the above stated balance which remained unexpended at the close of the year 1810, of - - - - - - - -		360,999 68
And amounting, together, to eight millions three hundred and sixty-two thousand nine hundred and seventy-two dollars eleven cents, - - - - - - - - - -		$8,362,972 11

Will be accounted for in the next annual report, in conformity to the accounts which shall then have been rendered to the Treasury Department.

That, in the mean while, the manner in which the said sum has been applied, is estimated, as followeth:

I. The repayments into the treasury, on account of the principal, have, during the year 1810, amounted, as by the above mentioned statement E, to - - - - - - - - - - $2,639 37

II. The sums actually applied, during the year 1810, to the principal and interest of the public debt, are estimated as follows:

1. Paid in reimbursement of the principal of the public debt, and including the whole of the exchanged six per cent. stock, - - - - - - - $5,163,476 93
2. Paid on account of interest and charges on the same, - - - - 2,698,664 10

7,862,141 03

As will appear by the estimate F.

III. The balance which remained unexpended, at the close of the year 1810, and applicable to payments falling due after that year, is estimated, per estimate G, at - - - - - 498,191 71

$8,362,972 11

That, in conformity to the resolution of the Commissioners of the Sinking Fund, of April 26th, 1810, there was reimbursed, at the close of the year 1810, the residue of the exchanged six per cent. stock, amounting to $3,751,125 26; which sum of $3,751,125 26, forms a part of the sum of $5,163,476 93, above stated, as the amount of the principal of the public debt reimbursed in the year 1810.

And that the statement H exhibits the amount of stock transferred to the Commissioners of the Sinking Fund and to the Treasurer of the United States, in trust for said States, and standing to their credit on the books of the treasury, on the 31st December, 1810, no stocks having been transferred in payment for lands during the year 1810.

All which is respectfully submitted.

ALBERT GALLATIN.

TREASURY DEPARTMENT, *February 1st*, 1811.

A.

Statement of the application, during the year 1809, *of the funds provided for the payment of the principal and interest of the public debt.*

I. *Payments on account of the principal of the Public Debt.*

1. Of the domestic debt, viz:			
Annual reimbursement of old six per cent. stock,	$953,133 44		
Do. do. of deferred do.	376,646 86		
		1,329,780 30	
Reimbursement of exchanged six per cent. stock, in the manner prescribed by the 8th section of act of Feb. 11, 1807, - - - -		2,242,218 24	
Do. of unfunded registered debt, including arrearages of interest,	258 11		
Do. of debts due to foreign officers, including do.	13,307 41		
		13,565 52	
2. Of the foreign debt.			
Fifth and last instalment of the loan of 3,000,000 guilders, of 1st January, 1794, 600,000 guilders, at 40 cents - - - - - - - -		240,000 00	
			3,825,564 06

II. *Payments on account of interest and charges.*

1. On the domestic debt.			
Interest for the year 1809, on the several species of the domestic funded debt, as settled at the treasury, (*a*) - - - - - -		2,176,248 39	
Do. on Louisiana stock domesticated, - - - - -		4,050 00	
2. On the foreign debt.			
Interest on converted and exchanged stocks, payable at Amsterdam, guilders 7,987 18 at 40 cents, - -	$3,195 16		
Do. do. do. do. do. at London, £7,061 5 5, at 4*s* 6*d*. - - - -	31,383 42		
	34,578 58		
Interest on Louisiana stock from July 1, 1808, to June 30, 1809, viz:			
Payable in Amsterdam, guilders 750,000, at 40 cents, -	300,000		
Do. London, £83,619, at 4*s* 6*d*. - -	371,640		
	671,640 00		
Do. paid on the Dutch debt at Amsterdam, guilders 30,000, at 40 cts.	12,000 00		
Commissions and charges, viz:			
At Amsterdam, including Louisiana stock, guilders 8,654 18 8, at 40 cents, - - - - - -	3,461 97		
At London, on Louisiana stock, £418 1 9, at 4*s*. 6*d*, -	1,858 17		
	5,320 14		
Loss in exchange, - - - - -	11,569 14		
Commissions to agents in America for purchasing bills - -	1,738 66		
		736,846 52	
			2,917,144 91
			6,742,708 97
(*a*) This sum is stated in the treasury report No. 23,242, as amounting to - - -			2,176,258 11
From which is here deducted, for correction of sundry small errors, - - -			9 72
			$2,176,248 39

TREASURY DEPARTMENT, *Register's Office*, 1*st February*, 1811.

JOSEPH NOURSE, *Register*.

B.

Statement of the provision made, before the 1st day of January, 1810, for the payment of the principal and interest of the public debt falling due after that day.

I. On account of the foreign debt.

1. Cash in the hands of commissioners and agents in Europe, viz:

In London, on 31st December, 1809, £45,500 8 6, at 4*s.* 6*d.* - -	$202,224 11		
Deduct amount due the commissioners in Amsterdam on the same day, guilders, 96,258 14 13, at 40 cents, - - - - - -	38,503 50		
		$163,720 61	
2. Remittances outstanding, viz:			
Amount paid for at the treasury, and remitted to Amsterdam before 1st January, 1810, but not received by the commissioners till after that day, guilders, 512,488 18, at 40 cents, - - - - - - - - - - -		204,995 56	
3. Amount of payments made at the treasury before the 1st January, 1810, for bills which have been protested for non-payment, and which, on that day, had not been repaid into the treasury, as explained in the report of February 3d, 1809, -		13,357 00	
			$382,073 17

II. Deduct amount short provided on account of the domestic debt, as follows:

The demands unsatisfied on the 1st of January, 1810, were the following, viz:

1. Dividends payable by the Commissioners of Loans, including the dividend due on that day, and exclusive of dividends no longer demandable at their offices, -	1,221,033 65	
2. Unclaimed dividends payable at the treasury, - - - - - -	48,379 80	
	$1,269,413 45	

The provision made for the above objects was as follows, viz:

1. Cash due from Commissioners of Loans, deceased and out of office,	$6,697 16		
2. Ditto in the hands of Commissioners of Loans in office, - -	1,206,167 47		
3. Ditto in the hands of the treasurer, as agent for the Commissioners of the Sinking Fund, - - - - - - -	35,463 33		
4. Cash over advanced at the treasury for the payment of dividends,	12 00		
		1,248,339 96	
Leaving the sum short provided on 1st January, 1810, to meet all payments on account of the domestic debt, - - - - - - - - - - - - - - -			21,073 49
Total amount of provision for the public debt, remaining unapplied on 31st December, 1809, -			$360,999 68

TREASURY DEPARTMENT, *Register's Office, 1st February*, 1811.

JOSEPH NOURSE, *Register.*

C.

List of Warrants drawn according to law, during the year 1810, *on the Treasurer of the United States, on account of the payments of interest on Louisiana Stock.*

WARRANTS.				IN WHOSE FAVOR.	Amount.
Numbers.	Dates.				Dollars. Cts.
2001	January	29,	1810, -	Jonathan Burrall, - - -	10,740 06
2018	February	8,	" -	Do. - - -	93,166 65
2036	"	13,	" -	Peter Roe Dalton, - -	92,722 21
2276	April	27,	" -	George Simpson, - - -	17,200 00
2277	"	27,	" -	Do. - - -	43 00
2298	May	8,	" -	Jonathan Burrall, - - -	232 91
2303	"	11,	" -	Do. - - -	94,999 96
2307	"	14,	" -	George Simpson, - - -	67,555 55
2358	June	11,	" -	Peter Roe Dalton, - -	231 80
2384	"	25,	" -	George Simpson, - - -	8,866 66
2385	"	25,	" -	Do. - - -	191 05
2386	"	25,	" -	Jonathan Burrall, - - -	237 49
2515	July	5,	" -	Do. - - -	19,164 45
2516	"	5,	" -	Do. - - -	47 91
2526	"	9,	" -	R. W. Baugh, - - -	32 52
2544	"	16,	" -	John Gwinn, - - -	32 52
2547	"	19,	" -	Roger Jones, - - -	32 59
2551	"	23,	" -	Thomas J. Chew, - - -	91 00
2581	August	8,	" -	Jonathan Burrall, - - -	174,900 00
2627	Sept.	3,	" -	Do. - - -	44,000 00
2681	"	28,	" -	Do. - - -	211,111 00
2757	October	4,	" -	Do. - - -	547 25
2795	"	16,	" -	Do. - - -	527 77
2872	December	13,	" -	Charles J. Nourse, - - -	8,000 00
					844,674 35

Included in the foregoing list of warrants are the following warrants for commissions to agents who purchased the bills, and also for the transmission of specie from the the Helder to Amsterdam:

No. 2277,	April	27,	George Simpson,	for commission,	-	-	-	-	-		$43 00
2298,	May	8,	Jonathan Burrall,	do.	-	-	-	-	-		232 91
2358,	June	11,	Peter Roe Dalton,	do.	-	-	-	-	-		231 80
2385,	"	25,	George Simpson,	do.	-	-	-	-	-		191 05
2386,	"	25,	Jonathan Burrall,	do.	-	-	-	-	-		237 49
2516,	July	5,	Do.	do.	-	-	-	-	-		47 91
2757,	Oct.	4,	Do.	do.	-	-	-	-	-		547 25
2795,	"	16,	Do.	do.	-	-	-	-	-		527 77
2526,	July	9,	R. W. Baugh,	for transmission of specie,	-	-	-		32 52		
2544,	"	16,	John Gwinn,	do.	-	-	-	-	32 52		
2547,	"	19,	Roger Jones,	do.	-	-	-	-	32 59		
2551,	"	23,	Thomas J. Chew,	do.	-	-	-	-	91 00		
											188 63
											$2,247 81

List of Warrants drawn, according to law, during the year 1810, *on the Treasurer of the United States, on account of the reimbursement and interest of the Domestic Debt.*

WARRANTS.				IN WHOSE FAVOR.	AMOUNT.
Numbers.	Dates.				Dollars. Cents.
2021	February	9,	1810, -	Sherwood Haywood, - - -	1,500 00
2065	March	7,	" -	William Gardner, - - -	5,500 00
2066	"	"	" -	Peter Freneau, - - -	28,000 00
2067	"	"	" -	John Pooler, - - -	1,000 00
2086	"	19,	" -	James Ewing, - - -	4,000 00
2087	"	"	" -	Christopher Ellery, - - -	6,900 00
2088	"	"	" -	Jonathan Bull, - - -	17,700 00
2089	"	"	" -	Benjamin Austin, - - -	130,000 00
2090	"	"	" -	William Few, - - -	230,000 00
2096	"	22,	" -	Edward Hall, - - -	19,781 47
2097	"	23,	" -	Stephen Moylan, - - -	147,883 71
2104	"	24,	" -	John Stockton, - - -	1,677 00
2107	"	29,	" -	George Simpson, - - -	31,212 22
2108	"	"	" -	James Davidson, - - -	17,332 71
2109	"	"	" -	Thomas T. Tucker, - - -	2,292 13
2119	"	31,	" -	Thomas Nelson, - - -	3,394 49
2120	"	"	" -	Do. - -	900 00
2121	"	"	" -	Do. - - -	950 00
2122	"	"	" -	Do. - - -	1,755 51
2345	June	6,	" -	William Gardner, - - -	5,550 00
2346	"	"	" -	Sherwood Haywood, - - -	1,300 00
2347	"	"	" -	Peter Freneau, - - -	28,000 00
2348	"	"	" -	Robert Habersham, - - -	1,000 00
2362	"	15,	" -	Benjamin Austin, - - -	135,000 00
2363	"	"	" -	Christopher Ellery, - - -	6,700 00
2364	"	"	" -	Jonathan Bull, - - -	17,600 00
2365	"	"	" -	William Few, - - -	230,000 00
2366	"	"	" -	James Ewing, - - -	4,000 00
2367	"	"	" -	Thomas Nelson, - - -	2,000 00
2377	"	21,	" -	Edward Hall, - - -	19,781 41
2381	"	22,	" -	Stephen Moylan, - - -	146,560 58
2387	"	26,	" -	John Stockton, - - -	1,760 64
2389	"	27,	" -	George Simpson, - - -	66,025 63
2390	"	"	" -	James Davidson, - - -	17,392 46
2391	"	"	" -	Thomas T. Tucker, - - -	2,292 13
2477	"	30,	" -	Thomas Nelson, - - -	2,785 27
2570	August	1,	" -	John G. Wolfolk, - - -	159 20
2641	September	17,	" -	William Gardner, - - -	5,500 00
2642	"	"	" -	Benjamin Austin, - - -	140,000 00
2643	"	"	" -	Christopher Ellery, - - -	6,300 00
2644	"	"	" -	Jonathan Bull, - - -	17,000 00
2645	"	"	" -	William Few, - - -	225,000 00
2646	"	"	" -	James Ewing, - - -	4,000 00
2647	"	"	" -	Thomas Nelson, - - -	5,500 00
2648	"	"	" -	Sherwood Haywood, - - -	1,400 00
2649	"	"	" -	Peter Freneau, - - -	27,500 00
2653	"	21,	" -	Stephen Moylan, - - -	145,847 00
2654	"	"	" -	Edward Hall, - - -	19,462 28
2659	"	26,	" -	John Stockton, - - -	1,735 49
2661	"	"	" -	George Simpson, - - -	64,994 89
2662	"	"	" -	James Davidson, - - -	16,896 34
2663	"	"	" -	Thomas T. Tucker, - - -	2,292 13
2857	December	10,	" -	Sherwood Haywood, - - -	14,685 21
2858	"	"	" -	Do. - - -	2,300 00
2859	"	"	" -	Robert Habersham, - - -	1,000 00
2862	"	11,	" -	Christopher Ellery, - - -	13,000 00
2863	"	"	" -	Do. - - -	15,337 98
2864	"	"	" -	Peter Freneau, - - -	119,304 57
2865	"	"	" -	Do. - - -	59,300 00
2866	"	"	" -	Thomas Nelson, - - -	1,500 00
2867	"	"	" -	Do. - - -	70,418 28

LIST—Continued.

WARRANTS. Numbers.	Dates.	In whose favor.	AMOUNT. Dollars. Cents.
2868	December 11, 1810,	James Ewing,	6,750 00
2869	" " "	Do.	61,461 03
2873	" 17, "	William Gardner,	21,905 84
2874	" " "	Do.	10,700 00
2875	" " "	Jonathan Bull,	3,864 47
2876	" " "	Do.	36,750 00
2877	" 18, "	Benjamin Austin,	733,534 18
2878	" " "	Do.	270,000 00
2883	" 19, "	Edward Hall,	42,600 37
2884	" " "	Do.	1,230 24
2886	" 20, "	Thomas Nelson,	6,512 50
2887	" " "	Do.	396 31
2888	" " "	Do.	1,222 68
2890	" 22, "	John Stockton,	15,508 91
2891	" " "	Do.	3,300 00
2892	" " "	Stephen Moylan,	210,341 87
2893	" " "	William Few,	858,704 71
2896	" " "	Thomas T. Tucker,	4,214 36
2897	" " "	George Simpson,	126,145 96
2898	" " "	James Davidson,	32,255 77
2899	" " "	Do.	70,941 41
			4,838,301 34
2894	" " "	Thomas T. Tucker, 672,417 90	
2895	" " "	Do. 1,646,578 84	
			2,318,996 74
			$7,157,298 08

RECAPITULATION.

Interest and reimbursement of the domestic debt,	$7,157,298 08
Interest on Louisiana stock,	844,674 35
	$8,001,972 43

TREASURY DEPARTMENT, *Register's Office, January* 25, 1811.

JOSEPH NOURSE, *Register.*

D.

Amount of Remittances during the year 1810, *for payments of interest upon the Louisiana six per cent. stock.*

£4,400	sterling, at 2 per cent. below par, cost					$19,164 45
21,500	do	2½	do	do		93,166 65
3,000	do	2¾	do	do		12,966 66
18,500	do	3	do	do		79,755 55
90,600	do	5	do	do		382,533 17
£138,000	do	-	-	do		$587,586 48

497,500	guilders, at 44 cents, cost				$218,900	
40,000	do	43	do		17,200	
20,000	do	43	do	(of which only 40 cents per guilder has yet been paid)	8,000	
						244,100 00
557,500	do	Applied to purchase of remittances,				831,686 48
		Paid for insurance and charges attending the shipment and transportation to Amsterdam, of specie, in 1809,				10,928 69
		Paid agents for commission on the purchase of bills,				2,059 18
						$844,674 35

Warrants issued in the year 1810, on account of the interest on the Louisiana stock, as per preceding statement C, $844,674 35

Loss on Remittances in the year 1810.

£138,000	sterling, at par,		$613,333 33
557,000	guilders do		223,000 00
			836,333 33
	Paid for remittances,	$831,686 48	
	Charges on do.	10,928 69	
			842,615 17
	Loss on remittances in 1810,		$6,281 84

TREASURY DEPARTMENT, *Register's Office, January* 25, 1811.

JOSEPH NOURSE, *Register.*

E.

Statement of the Repayments made into the Treasury during the year 1810, *on account of the Public Debt.*

Date of Warrant.	No. of Warrant.	On whom drawn.	Principal.	Damages and interest.	Amount of Warrant.
1810.					
Feb. 14,	1333	William Imlay, late commissioner of loans, Connecticut, being the amount of interest accruing from 1st October, 1807, to 13th January, 1810, per report No. 22,410, -	-	420 85	420 85
March 31,	1340	Meriwether Jones, late commissioner of loans, Virginia, being moneys heretofore advanced for the payment of interest, &c. of the funded domestic debt of the United States, - - - - - -	1,755 51	-	1,755 51
	1341	Do. being on the same account, - - - -	883 36	-	883 36
			2,639 37	420 85	3,060 22

TREASURY DEPARTMENT, *Register's Office, January* 25, 1811.

JOSEPH NOURSE, *Register.*

F.

An Estimate of the application made, in the year 1810, *of the funds provided for the payment of the principal and interest of the Public Debt.*

I. On account of the principal:			
1. Reimbursement of 6 per cent. and deferred stocks, estimated at - -		$1,412,351 67	
2. Reimbursement of the exchanged 6 per cent. stock, - - -		3,751,125 26	
			$5,163,476 93
II. On account of interest and charges:			
1. Interest on the domestic funded debt, estimated at - - -		1,986,057 50	
2. Interest on Louisiana stock domesticated, - - - -		7,020 00	
3. Interest and charges on foreign debt, viz:			
Interest on exchanged and converted stocks, payable in London and Amsterdam, - - - -	$25,245 58		
Interest and charges on Louisiana stock, payable in do. and do.	672,000 00		
	697,245 58		
Charges on remittances, per statement D, herewith, -	6,281 84		
Commissions to agents in America for purchasing bills, -	2,059 18		
		705,586 60	
			2,698,664 10
			$7,862,141 03

G.

An Estimate of the funds provided, before the 1st *of January,* 1811, *for the payment of principal and interest of the Public Debt falling due after that day.*

I. On account of the foreign debt:		
Cash in the hands of commissioners and agents in Europe, and remittances outstanding on 31st December, 1809, per preceding statement B, - - - - - - -		$368,716 17
The remittances made during the year 1810, per preceding statement D, are as follows, viz:		
To Amsterdam, 557,500 guilders, at 40 cents, - - -	$223,000 00	
To London, £138,000, at 4*s.* 6*d.* - - - - -	613,333 33	
		836,333 33
Total to be accounted for, - - - - - -		1,205,049 50
The amount applied, during the year 1810, per preceding estimate F, is calculated to have been, for interest and charges in Europe, - - - - - - -		697,245 58
The balance in the hands of agents in Europe, or in remittances outstanding, may, therefore, be estimated, on 31st December, 1810, to be - - - - - -		507,803 92
The amount of protested bills outstanding on the same day, was, as per preceding reports, balance unrecovered of A. Brown, and Brown & Hackman's bills, for 120,000 guilders, -		13,357 00
		521,160 92
II. From which deduct on account of the domestic debt:		
For unclaimed dividends demandable at the treasury, and not yet advanced to the Bank for payment to the creditors, - - - - - - - - -		22,969 21
		$498,191 71

H.

A General Statement of the several stocks transferred to the United States, to the 31st December, 1810, the interest on which, by the acts of 8th May, 1792, and 3d March, 1795, is appropriated for the redemption of the public debt.

	Old six per cent. stock.	3 per cent. stock.	Deferred 6 per cent. stock.	5 per cent. stock.	Five and a half per cent. stock.	Four and a half per ct. stock.	4 per cent. stock.	Navy 6 per cent. stock.	8 per cent. stock.	Exchanged 6 per cent. stock.	Converted 6 per ct. stock.	Amount of the several species of stock.
Reimbursement of the foreign debt to 31st December, 1809,	-	-	-	$8,200,000	-	$820,000	$3,180,000	-	-	-	-	12,200,000 00
" of the Navy six per cent. stock,	-	-	-	-	-	-	-	$711,700	-	-	-	711,700 00
" of the five and a half per cent. stock,	-	-	-	-	1,751,742 56	-	-	-	-	-	-	1,751,742 56
" of the four and a half per cent. stock,	-	-	-	-	-	176,000	-	-	-	-	-	176,000 00
" of the eight per cent. stock,	-	-	-	-	-	-	-	-	$5,302,900	-	-	5,302,900 00
" of the exchanged six per cent. stock,	-	-	-	-	-	-	-	-	-	5,993,343 50	-	5,993,343 50
Purchased with moneys received on account of surplus duties to the end of 1790,	$439,016 12	401,072 90	631,786 86	-	-	-	-	-	-	-	-	1,471,875 88
Purchased on account of the loan of $2,000,000, of 12th August, 1790,	353,604 95	31,731 94	137,588 66	-	-	-	-	-	-	-	-	522,925 55
" out of the interest fund, or applied therefrom,	140,588 08	79,055 79	118,625 59	-	95,757 44	-	-	-	-	-	-	434,026 90
" out of moneys arising from imports and tonnage, and from the sale of public lands,	-	-	-	-	-	-	-	-	1,056,700	300,007 62	-	1,356,707 62
In payment for lands sold under acts of Congress,	65,308 79	85,877 91	20,968 90	-	1,400 00	-	-	-	122,900	700 00	$80 00	297,235 60
" for lands on Lake Erie, sold to the State of Pennsylvania,	60,449 44	60,718 25	30,224 72	-	-	-	-	-	-	-	-	151,392 41
" of certain balances which originated prior to the present constitution,	7,220 63	7,187 64	16,936 17	-	-	-	-	-	-	-	-	31,344 44
In the repayment of commutation of certain military officers, placed on the pension list,	14,934 22	10,472 40	7,467 09	-	-	-	-	-	-	-	-	32,873 71
In discharge of debts due to foreign officers,	186,988 23	22,438 58	-	-	-	-	-	-	-	-	-	209,426 81
" of the registered debt, per act of 12th June, 1798,	86,566 54	-	-	-	-	-	-	-	-	-	-	86,566 54
" of loan office and final settlement certificates, per the same act,	55,888 98	-	27,581 84	-	-	-	-	-	-	-	-	83,470 82
Stock arising from specie paid for services and supplies, prior to the 4th March, 1789,	515,460 94	-	-	-	-	-	-	-	-	-	-	515,460 94
Unapplied of 660,000 dollars, six per cent. stock, remitted on account of the Dutch debt in 1795,	20,000 00	-	-	-	-	-	-	-	-	-	-	20,000 00
Total amount to the credit of the commissioners of the sinking fund, to 31st December, 1810, *Dolls.*	1,946,026 92	698,555 41	991,179 83	8,200,000	1,848,900 00	996,000	3,180,000	711,700	6,482,500	6,294,051 12	80 00	31,348,993 28

Nominal amount transferred, to 31st December, 1809, as per document marked H, in the preceding annual statement,	$27,597,868 02
Additional for 1810.—Exchanged six per cent. stock, on interest from 1st January, 1811,	3,751,125 26
As above,	$31,348,993 28

TREASURY DEPARTMENT, *Register's Office, January 25, 1811.*

JOSEPH NOURSE, *Register.*

I.

Statement of Moneys arising from Interest on Stock transferred to the United States, being the amount drawn by the Agent of the Trustees for the redemption of the public debt, during the year 1810, *pursuant to the act of* 8*th May*, 1792, *agreeably to statements made at the treasury.*

Date of Warrant.	No. of Warrant.		Am't of Warrant.
1810. December 22,	2,895	Per Treasury statement, No. 23,601, - - -	$1,646,578 84

TREASURY DEPARTMENT, *Register's Office, January* 25, 1811.

JOSEPH NOURSE, *Register.*

K.

Statement of Moneys drawn by the Agents to the Trustees for the redemption of the public debt, in the year 1810, *being on account of moneys received into the Treasury from sales of public lands, pursuant to the act of* 3*d March*, 1795, *agreeably to statements made at the Treasury.*

Date of Warrant.	No. of Warrant.		Am't of Warrant.
1810. December 22,	2,894	Per Treasury statement, No. 23,601, - - -	$672,417 90

TREASURY DEPARTMENT, *Register's Office, January* 25, 1811.

JOSEPH NOURSE, *Register.*

11th CONGRESS.] No. 343. [3d SESSION.

BANK OF THE UNITED STATES.

COMMUNICATED TO THE SENATE, ON THE 4TH OF FEBRUARY, 1811.

The Memorial of the Inhabitants of Pittsburg, Pennsylvania, against the renewal of the Charter of the United States' Bank, to the Senate and House of Representatives in Congress of the United States, respectfully showeth:

That your memoralists are "the People of the United States," from whom emanates all the power which you possess; that we have appointed you to guard, not to alienate our rights; that our constitution never authorized Congress to establish a bank, under the control of individuals, for their own benefit, or to alienate *the power of the purse* more than the power of the sword. The act of February, 1791, chartering the bank, might, with equal justice and safety, have given to a corporation the power of the army, with its appointments.

We feel deeply humbled, that, under the full blaze of Revolutionary light, one half of the delegated power of the nation was given to a company, independent of our suffrages; but we rejoice that its charter will be terminated with your present session, and that it cannot be revived, provided the Congress shall be, as it professes, attached to the eternal principles of our Revolution, and to the clear dictates of our constitution.

After the Bank of the United States had enjoyed twenty years of prosperity, had divided, in that term, four millions over six per cent., and had held in bondage thousands of our citizens, who dared not to act according to their consciencies, from fear of offending the British stockholders and federal directors, we had hoped that they would have quietly closed their concerns, and waited for another turn of fortune, till other classes of citizens of, at least, equal merit, had each shared their four millions; but we have seen, with indignation, a *studied* delay in the collections of that bank, indicating a determination to gain a renewal under stress of weather; a *studied* pressure on individuals and on State banks, in order to gain auxiliaries; and a *studied* memorial, containing, in smooth language, the most daring insults on the dignity and independence of a free People.

The memorial makes no direct claim of right to renewal, but it recounts many works of righteousness, which we beg leave to examine. It opens a modest proposal for the surrendry of our independence, by declaring that the bank had continued business for public good, and under an impression that the general interest would require a renewal of the charter! It next compliments your honors on a degree of superior information, which the stockholders are not in the habit of attributing. It then craves for the bank much of the credit really due to the actual labor and skill of your memorialists. While we have been traversing the ocean, or improving the earth, or advancing the arts, they have been dividing more than eight per cent. for all facilities, and, after this dividend, will have, on winding up, a balance in their favor, over the amount of capital, of $4,711,236.

Though the United States' Bank has derived its breath and daily support from the bounty and long-suffering of the Congress, yet the memorial opens an unexpected score of debits, against the Government and People, which nothing short of renewal can discharge; and if the debits be correct, the new score for twenty years, will be far beyond our ability. The bank has accommodated individuals, State banks, the commercial, manufacturing and agricultural interests, and the national treasury. It has removed specie to places where it was wanted, and has divided only eight and one fourth per cent. for all these sacrifices to public good! It has furnished places of deposite for millions of the public money, and has suffered the inconvenience of lending, on this deposite, for their own benefit. It has patriotically lent to Government its paper, which drew no interest, and received in exchange, Government paper, drawing an interest. It has even suffered the Government to receive its paper for all bonds and dues. "It has, for the accommodation of the Government, established branches at places disadvantageous to its business, and from which no profit *was expected to be derived.*"

Permit your memorialists to pause, and, by a view of the capital and loans of the branches of the United States' Bank, to estimate the value of this last claim on the Government.

	Capital.	*Loans.*
Boston,	$700,000	$998,859
New York,	1,800,000	4,175,847!
Baltimore,	600,000	1,349,550
Washington,	200,000	485,285
Norfolk,	600,000	880,170
Charleston,	600,000	1,409,916!
Savannah,	500,000	1,054,113
New Orleans,	300,000	611,516
	$5,300,000	$10,965,256

Nearly eleven millions lent on a capital of five millions three hundred thousand! A serious disappointment to men, who *expected no profit*. Republics are said to be ungrateful. We are certainly so on the present occasion.

The memorial next proceeds to associate the bank with the Government, claiming to be a necessary and indivisible part of it, showing the insufficiency of State banks to answer the dignified purposes of their institution; and, after repeating, for the tenth time, the awful calamities awaiting their dissolution, they commend the hard case of moneyed aristocracies and of rich widows and orphans, interested in their stock, to the wisdom and justice of the Legislature. They again hold up the awful terrors of "a general derangement of credit," and pray for a renewal of their charter.

Now, may it please the Congress, this bank memorial is for a grant, worth, to the stockholders, six millions, and to federalism and British influence sixty millions; and if the memorial contained the truth, there could have been no occasion of presenting it; but you, in your wisdom and superior intelligence, would have humbly petitioned David Lenox, president, and the directors and stockholders of the United States' Bank, to please to accept a renewal of their charter for eternity, or such shorter term as their honors should appoint.

But that memorial does not contain the whole truth. All its claims for services are more than balanced by enormous profits. Its threats of ruin to our establishments, in case of winding up, are balanced by the consideration, that, in their collections of *fifteen millions*, the stockholders will consult their own interest; they will not collect beyond the ability of their debtors; they will prefer the paper of State banks to private notes; and they will not press the State banks, so as to prevent their aiding the debtors of the United States' Bank. Whenever this bank shall withdraw from circulating medium its five millions in bills, it must pay for those five millions in specie, or the bills of State banks, in either of which cases the circulating medium will be restored. Whenever the deposites of more than *four millions* shall be withdrawn from its vaults, they will be either thrown into circulation, or placed in other banks. As to their being drawn from the country, let it be recollected that foreigners do not place their funds here, to remain inactive, merely because the United States' Bank is a safe place of deposite. But a portion of the deposites is by debtors of the bank, who will easily adopt a mode of transferring them in the ledger. As to the withdrawing of seven millions by foreigners, we cannot flatter ourselves with the prospect; but, if that should be the case, the Government can supply its place with paper, which will answer all the purposes of specie for all business, within our own country. We regard the repeated alarms in the memorial as not only groundless, but as a kind of threatening, ill suited to your dignity and our independence.

The bank memorial is a public declaration that the Government and People of the United States are held in duress by the memorialists, and that the continuance of our independence rests on their willingness to continue their bank operations. It contains an insulting history of favors to us, greater than their royal master ever urged upon the colonies. It declares that, in the management of the power of the purse, for twenty years, it has done every thing for us, and has rendered itself necessary to our future existence. Its silent language is, "Though we fail to conquer you by the sword, we hold you suspended by the purse strings. We demand your gratitude for such use of our funds as we have condescended to permit you to pay for; and now, if the power is to be withdrawn from us, all your establishments of commerce, finance, agriculture, and the arts, shall fall with us."

This language is not from a band of patriots, who undertook to aid the nation, in the first struggles of self-government, but of men, who, by subtlety and intercession, obtained a charter, and who have become masters of the head-waters of corruption, through the ill-placed bounty of the first Congress. Their delay to close their affairs, according to law, was not for public good, but in preparation for a sudden onset upon a short session of your honorable body. Hence their *well-timed subscriptions* to some republican presses. Hence the silence of federal presses, lest discussion should awake, in your constituents, the spirit of 1776. Hence the artificial depression of stock, *not in market*, and the petitions from interested companies and individuals crowding upon you. Hence the thronging of your avenues, and the artful sounding of every senator and member. Hence the intimations, that a million and quarter should be placed in your treasury, as a consideration for the ruin of your constituents; and hence the shameless assertion, that our President, who gained his elevation by his able opposition to the charter of the bank, and other ruinous measures, is now in favor of renewal.

The bank memorial, with its accompaniments, is an alarming commentary on the original charter. The actual depreciation of our silver and gold, by the United States' Bank, is not to be compared with the attempt to depreciate the sterling virtue and republican integrity of our people.

HENRY PHILLIPS,
JOSEPH M'CLURG,
And seventy-eight others.

11th Congress.] **No. 344.** [3d Session.

BANK OF THE UNITED STATES.

COMMUNICATED TO THE SENATE, ON THE 5TH OF FEBRUARY, 1811.

SENATE CHAMBER, *January* 29, 1811.

SIR:

The Committee of the Senate, to whom has been referred the memorial of the President and Directors of the Bank of the United States, praying for a renewal of their charter, have directed me to request you to state to the committee, whether, in your opinion, the renewal of the said charter will greatly facilitate the collection of the revenue, and promote the public welfare. In complying with this request, it is expected that you will furnish the committee with the facts and reasoning upon which your opinion has been formed, together with such information upon this subject as may be in your possession.

I am, sir, respectfully, your most obedient and very humble servant,

WM. H. CRAWFORD.

The Honorable ALBERT GALLATIN.

TREASURY DEPARTMENT, *January* 30, 1811.

SIR:

Having already, in a report to the Senate, of 2d March, 1809, expressed my opinion in favor of a renewal of the charter of the Bank of the United States, an opinion which remains unchanged, I can only add a few explanatory remarks in answer to the inquiries of the committee, as stated in your letter of yesterday.

The banking system is now firmly established; and, in its ramifications, extends to every part of the United States. Under that system, the assistance of banks appears to me necessary for the punctual collection of the revenue, and for the safe keeping and transmission of public moneys. That the punctuality of payments is principally due to banks, is a fact generally acknowledged. It is, to a certain degree, enforced by the refusal of credit at the custom house, so long as a former revenue bond, actually due, remains unpaid. But I think, nevertheless, that, in order to ensure that precision in the collection, on which depends a corresponding discharge of the public enagagements, it would, if no use was made of banks, be found necessary to abolish, altogether, the credit now given on the payment of duties—a measure which would affect the commercial capital, and fall heavily on the consumers. That the public moneys are safer by being weekly deposited in banks, instead of accumulating in the hands of collectors, is self-evident. And their transmission, whenever this may be wanted, for the purpose of making payments in other places than those of collection, cannot, with any convenience, be effected, on a large scale, in an extensive country, except through the medium of banks, or of persons acting as bankers.

The question, therefore, is, whether a bank, incorporated by the United States, or a number of banks, incorporated by the several States, be most convenient for those purposes.

State banks may be used, and must, in case of a non-renewal of the charter, be used by the treasury. Preparatory arrangements have already been made to that effect; and it is believed that the ordinary business will be transacted, through their medium, with less convenience, and, in some respects, with perhaps less safety than at present, but without any insuperable difficulty. The difference, with respect to safety, results from the organization of the Bank of the United States, by which it is responsible for the money desposited in any of its branches, whilst each of the State banks, which may be employed, will be responsible only for the sums in its own hands. Thus, the Bank of the United States is now answerable for the moneys collected at New Orleans, and deposited there in its branch—a security which will be lost under a different arrangement. Nor will the United States have any other control over the manner in which the business of the banks may be conducted, than what may result from the power of withdrawing the public desposites; and they will lose that which a charter, or a dependence on the General Government for a charter, now gives over the Bank of the United States. The facility of obtaining such accommodations as may, at times be wanted, will, for the same reason, be lessened, and the national power will, to that extent, be impaired. It may be added, that, even for the ordinary business of receiving and transmitting public moneys, the use of a State bank may be forbidden by the State; and that loans to the United States are, by many of the charters, forbidden, without a special permission from the State.

As it is not perceived, on the other hand, that a single advantage will accrue to the public from the change, no reason presents itself, on the ground of expediency, why an untried system should be substituted to one under which the treasury business has so long been conducted with perfect security to the United States, and great convenience not only to the officers, but also to all those who have had payments of a public nature to make or to receive.

It does not seem necessary to advert to the particular objections made against the present charter, as these may easily be obviated by proper alterations. What has been called a National Bank, or, in other words, a new Bank of the United States, instead of the existing one, may be obtained by such alterations. The capital may be extended, and more equally distributed; new stockholders may be substituted to the foreigners, as had been suggested in the report of 2d March, 1809; and any other modifications which may be thought expedient may be introduced, without interrupting the operations of the institution now in force, and without disturbing all the commercial concerns of the country.

If, indeed, the Bank of the United States could be removed without affecting either its numerous debtors, the other moneyed institutions, or the circulation of the country, the ordinary fiscal operations of Government would not be materially deranged, and might be carried on by means of another general bank, or of State banks. But the transition will be attended with much individual, and probably with no inconsiderable public injury. It is impossible that an institution which circulates thirteen millions of dollars, and to whom the merchants owe fourteen, should terminate its operations, particularly in the present unfavorable state of the American commerce, and after the great losses lately experienced abroad, without giving a serious shock to commercial, banking, and national credit. It is not intended to overrate the extent of an evil which there are no certain data to appreciate. And, without expatiating on the fatal and unavoidable effects on individuals; without dwelling on the inconvenience of repaying, at this time, to Europe, a capital of seven millions; and without adverting to other possible dangers, of a more general nature, it appears sufficient to state that the same body of men who owe fourteen millions of dollars to the bank, owe, also, ten or twelve to the United States, on which the receipts into the treasury, for this year, altogether depend; and that, exclusively of absolute failures, it is improbable that both debts can be punctually paid at the same time. Nor must it be forgotten that the approaching non-importation will considerably lessen the efficiency of the provision, by which subsequent credits are refused to importers who have not discharged former revenue bonds. Upon the whole, a perfect conviction is felt that, in the critical situation of the country, new evils ought not to be superadded, and a perilous experiment be attempted, unless required by an imperious necessity.

In these hasty remarks, I have not adverted to the question of constitutionality, which is not a subject of discussion for the Secretary of the Treasury. Permit me, however, for my own sake, simply to state, that the bank charter having, for a number of years, been acted upon, or acquiesced in, as if constitutional, by all the constituted authorities of the nation, and thinking, myself, the use of banks to be at present necessary for the exercise of the legitimate powers of the General Government, the continuation of a bank of the United States has not, in the view which I have been able to take of the subject, appeared to me to be unconstitutional.

I have the honor to be, respectfully, sir, your obedient servant,

ALBERT GALLATIN.

Hon. WILLIAM H. CRAWFORD, *Chairman in Senate.*

11th CONGRESS.] No. 345. [3d SESSION.

ENCOURAGEMENT TO MANUFACTURES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 5, 1811.

Mr. NEWTON made the following report:

The Committee of Commerce and Manufactures, always disposed to encourage and extend the industry, agriculture, and manufactures, of the United States, beg leave to suggest the propriety and expediency of subjecting the articles specified in the subjoined resolution, to additional duties. They beg leave to refer to a report on this subject, made the 21st of June, 1809, and solicit that it may be taken as part of this.

Resolved, That additional duties ought to be laid on the following articles imported into the United States, to wit:

On ready made clothi g and millinery, ——— ad valorem;

On cotton manufactures from beyond the Cape of Good Hope, ——— ad valorem;

On lead shot, ———.

Resolved, That zinc, alias spelter, be hereafter admitted free of duty.

Report of the Committee of Commerce and Manufactures, to whom was referred so much of the message of the President of the United States as relates to the revision of our commercial laws, for the purpose of protecting and fostering the manufactures of the United States, and also the petitions and memorials of sundry manufacturers of hats, of cotton goods, of hemp into linen, of shot, of woollen cloths, and of salt, made to the House of Representatives, June 21, 1809.

The committee are fully impressed with a conviction of the importance, difficulty, and delicacy, of the subject submitted. It is a mine which even the industry and laborious researches of philosophers cannot exhaust. The committee are apprised, that, on this subject, men of great science and experience have supported, and do still support, diversity of opinions. With such impressions, they cannot approach it without circumspection. On a review of the reports made on the policy of fostering and protecting our manufactures, the committee find that the plan therein recommended and pursued, has received the support of Congress, and likewise the countenance of the nation, if silence on, and long acquiescence in, that plan, can authorize them to infer it. In giving to our manufactures the support necessary to withstand foreign competition, skill, and capital, the committee have, on all occasions, endeavored to avoid the danger of fastening on the community oppressive monopolies. For a manifestation of the solicitude which they have at all times felt, and the caution which has always presided over their deliberations on this interesting subject, they beg leave to refer to the following reports, which they solicit may be taken as parts of the present:

Report on the memorials and petitions of sundry manufacturers of gun powder, &c. &c. 10th February, 1802. [See No. 170.]

On the petition of sundry manufacturers of cordage, &c. &c. 18th February, 1802. [See No. 173.]

On the petition of sundry manufacturers of paper, &c. &c. 8th March, 1802. [See No. 176.]

On the petition and memorials of sundry calico printers and dyers, &c. &c. 25th January, 1804. [See No. 214.]

On the petition of the President and Directors of the New York Dutchess County Slate Companies, 15th November, 1804. [See No. 220.]

On the memorial and petition of the Philadelphia Typographical Society, 22d January, 1805. [See No. 227.]

And on the petitions and memorials of Paul and Joseph W. Revere, and sundry copper smiths, 21st January, 1808. [See No. 277.]

The like spirit which dictated those reports, maintains, without any diminution, its influence over the committee, and represses every disposition to depart from restraints, the observance of which becomes indispensable, if the public good be the sole object in view.

The shortness of the present session, and the want of materials, preclude the committee from giving this subject a full investigation. Though the committee have to regret that they are prevented from going into a minute discussion of the advantages that would result from a judicious encouragement of manufactures, yet they cannot refrain from expressing an opinion, that additional duties, at this time, may be laid with advantage on the importation of certain articles. It must be obvious to every person, on the slightest attention, that the citizens of the United States possess sufficient ingenuity and skill to make up all the articles of wearing apparel and millinery that may be wanting for use. It is no less clear, that shot, over and above our own consumption, can be supplied, and that other manufactures, in which lead is the article of chief value, have progressed so rapidly, as to deserve the fostering care of Government. The importation of cotton manufactures from beyond the Cape of Good Hope, interferes not only with our own cotton manufactures, but also comes into competition with fabrics imported from Europe, made of the cotton of the United States. Manufactories are in operation for supplying, and preparations are in great forwardness for increasing the supply of, coarse cotton manufactures. If some encouragement be given to establishments of this description, the probability is that the quantity of these manufactures, equal to the demand, may be supplied. Bed ticking of a quality superior to that which is imported, can be had in abundance.

The use of salt, as a necessary of life, cannot be dispensed with. To keep in the market a quantity commensurate to the consumption of the nation, is certainly an object of moment. In times of peace, importations of this article are abundant, and the price low; but, should the United States at any time be forced into war by a concurrence of inauspicious events—and they have no power to prevent it—the scarcity consequent on such a state of things, would greatly increase the price of this article, and the pressure would of course be sensibly and severely felt by that portion of the community least capable of bearing it. The scarcity and high price of salt, during the American war, produced no little distress. The apprehension lately entertained, that a deficiency in the necessary supply of this article, would be the consequence of an interdiction of commerce with the belligerent nations of Europe and their dependencies, gave rise to some objections, not easily removed, against the adoption of that measure. To prevent effectually a want of salt, on the occurrence of any event, is certainly an object deserving the serious attention of Congress. Assurances are made with confidence, that a supply of this article can be furnished by our own manufactories, equal to the demand, if encouragement be given by a moderate duty on imported salt. A nation erects a solid basis for the support and maintenance of its independence and prosperity, whose policy is, to draw from its native sources, all articles of the first necessity. As the encouragement sought can be given, it is very respectfully submitted to the consideration of the House, whether the manufacture of salt is not, in a national point of view, an object of primary importance, and highly deserving its patronage.

The committee, with great deference, submit the following resolutions:

Resolved, That additional duties ought to be laid on the following articles, imported into the United States, to wit:

On ready made clothing and millinery, two and one half per cent. ad valorem; on cotton manufactures from beyond the Cape of Good Hope, on bed ticking, and on corduroys and fustians, two and one half per centum ad valorem; and on shot, and other manufactures in which lead is the article of chief value, one-half cent per pound.

Resolved, That a duty of eight cents per bushel on imported salt, would give encouragement to the manufacture of that article in the United States.

11th Congress.] No. 346. [3d Session.

INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 6, 1811.

WASHINGTON, *January* 18, 1811.

SIR:

I am instructed by the Committee of Ways and Means, to ask for such information as may be in possession of the Treasury Department, on the following points, viz:

1. What diminution of revenue will be produced by the exclusion of articles, the growth, produce, or manufacture, of Great Britain, her colonies, dependencies, &c.

2. What particular articles or classes of articles, will bear an increase of the present duties, and to what extent, taking into view the security of the revenue and the sum to be produced.

And any other information which may tend to show whether it is more expedient to increase the per centum on articles paying ad valorem and specific duties, generally, or whether the public interest may be promoted, and the deficiency of revenue supplied, by an increase of duty on particular selected articles, or particular classes of articles.

With respect and esteem, I have the honor to be, your most obedient,

JNO. W. EPPES.

TREASURY DEPARTMENT, *January* 28, 1811.

SIR:

In answer to your inquiries respecting the diminution of revenue, which must result from the exclusion of articles of British produce or manufactures, I beg leave to refer you to a report, made to the House of Representatives, on the 28th February, 1806, and which, together with the statements annexed to it, gives a detailed view of the importations from the British dominions, and from all other countries, for the years 1802, 1803, and 1804. More reliance may be placed, as to any general result, on the statements for those years, than on those for any subsequent period. There was a very extraordinary increase of commerce during the years 1805 to 1807; but although the amount of importations was much larger, the proportion from the different countries had not been materially altered. From the last three years, no correct inferences can be drawn. The time requisite to prepare similar statements for the last six years, would also delay an answer; and the annual reports of importations in American and foreign vessels, will furnish such additional facts for any one year, as may be wanted.

It appears from that report, (page 9) that the nett duties (after deducting drawbacks) on merchandise imported from the British dominions, and from all other countries, might be estimated as followeth:

	British Dominions.	All other countries.
On merchandise paying duties ad valorem, including the additional duties called Mediterranean fund,	$4,257,000	1,238,000
On all other articles, deducting salt, the duty on which is now repealed,	1,629,000	4,741,000
	$5,886,000	5,979,000

At that time, however, (in the years 1802 to 1804) a non-importation from Great Britain would not have diminished the revenue to that extent, as, the continent of Europe being then open to the United States, a great number of articles usually imported from Great Britain, would have been supplied by other countries. A considerable diminution must take place, in relation to all the articles which cannot be thus supplied, or which may now be manufactured in the United States. And it was principally on account of the uncertain state of commerce with the rest of the world, that, in the annual report of the 10th December last, I stated that "the probable defalcation in the revenue, could not, for obvious reasons, be, at this time, estimated with any degree of precision."

In relation to the other inquiry of the committee, it appears to me, that the discrimination between the dutiable articles, would, at this time, be inexpedient. Those which will certainly continue to be imported, particularly spirits, wines, teas, sugar, and coffee, are for that reason, those on which an increase of duty would be most productive. But that consideration alone, does not seem sufficient to recommend a higher rate of increase on those, than on other articles; and I think that a general and equal increase on the rates of duties now paid, is, for the present, the most eligible mode.

I have the honor to be, very respectfully, sir, your obedient servant,

ALBERT GALLATIN.

Honorable JOHN W. EPPES,
Chairman of the Committee of Ways and Means.

11th Congress.] No. 347. [3d Session.

COMPENSATION MADE TO G. W. ERVING,

For attending the Board of Commissioners under the 7th article of the Treaty with Great Britain, of the 19th November, 1794.

COMMUNICATED TO THE SENATE, FEBRUARY 11, 1811.

To the Senate of the United States:

I transmit to the Senate a report of the Secretary of the Treasury, complying with their resolution of the 7th instant.

JAMES MADISON.

February 11th, 1811.

TREASURY DEPARTMENT, *February 8th*, 1811.

SIR:

I have the honor, in compliance with the resolution of the Senate of the 7th instant, to transmit a copy of the summary statement of George W. Erving's account, in relation to awards under the 7th article of the British treaty. The commission of $2\frac{1}{2}$ per cent. is charged on £ *sterling* 217,009 3*s*. 9*d*. being the amount actually received by Mr. Erving, on account of claimants who had not appointed any special agent to prosecute their claims, and receive the amount. The accounts themselves are voluminous, have passed the offices of the Auditor and Comptroller, and are, as I am informed, correct in every respect.

There is another account rendered by Mr. Erving, to the treasury, for a sum exceeding £ *sterling*, 55,000, and which is not sent, as it is not finally settled, and no commission is charged upon it. That sum consists of deductions made from the awards, generally, by direction of the Board of Commissioners, for the benefit of the United States, in order to reimburse them for expenses incurred in the prosecution of the claims. A portion was applied, by Mr. Erving, towards the discharge of the proctor's accounts, for which the United States had become responsible, and a balance, exceeding $160,000, was paid by him into the treasury. It was from that fund, which was at the disposal of the President, for defraying the expenses incident to the prosecution of claims, that the compensation allowed to Mr. Erving should have been deducted. But the unexpended balance of that fund having been carried to the surplus fund, a new appropriation is necessary, for the purpose of settling the account, and of repaying to the award fund, which belongs to individuals, the sum retained by Mr. Erving, for the commission above mentioned.

There is no other information at the treasury, respecting Mr. Erving's services, but what results from the accounts, and from the letter annexed to the enclosed statement. The services were altogether performed in conformity with the instructions which he may have received from the Department of State.

I have the honor to be, with the highest respect, sir, your obedient servant,

ALBERT GALLATIN.

The PRESIDENT *of the United States.*

DR. *George W. Erving, his account current with the United States, in relation to Awards under the 7th article of the British Treaty.* CR.

	£ st. s. d.	Excha.	Dolls. Cts.		£ st. s. d.	Excha.	Dolls. Cts.
To amount received by him from the British Government, and others, on account of awards, under the 7th article of the treaty with said Government, per account rendered by himself, herewith, - - £217,009 3 9				By Baring, Brothers, & Co. their account in relation to awards under the 7th article of the British treaty, for this sum, being so much paid over to them, per report No. —, - - - - - - - - - - - - - - -	36,076 5 1	at par.	160,338 90
Deduct, paid by him to claimants, per the same account, - - - - - - - 131.003 15 11				By James Davidson, Jun. agent for paying awards under the 7th article of the British treaty, for this sum, being so much paid on his draft of £60,000 sterling, to Baring, Brothers, & Co. - - - - - - - - - - -	40,769 19 1	do.	181,199 80
69	86,005 7 10	at par.	382,246 18	By James Davidson, Jun. agent for paying awards under the 7th article of the British treaty, for amount of a bill drawn by Degan & Purviance, of Leghorn, on the Secretary of State, purchased by you, and paid to him, - - - - - - - - - - - $23,000 00			
11				Deduct, for gain in exchange, - - 4,685 19			
				$18,314 81 =	4,120 16 8	do.	18,314 81
				By balance remaining in the hands of George W. Erving, retained by him for commission, but which cannot be allowed until duly authorized, - - - - -	5,038 7 0	do.	22,392 67
	£86,005 7 10		$382,246 18		£86,005 7 10		$382,246 18

AUDITOR'S OFFICE, *September* 24, 1808.

P. FERRALL.

COMPTROLLER'S OFFICE, *September* 30, 1808.

ANDREW ROSS.

TREASURY DEPARTMENT, *Register's Office, 7th November*, 1810.

The above is a true copy of the original, on file in this office.

For the Register, JOSEPH STRETCH.

The above balance, heretofore suspended, is to be admitted to Mr. Erving's credit.

R. SMITH.

DEPARTMENT OF STATE, *December* 1, 1810.

WASHINGTON, *November* 25, 1810.

SIR:

It appears that the sum of $22,392 67, which stands charged upon the "award account" of my agency in London, under the 7th article of the late British treaty, as compensation for my services in that agency, ought to have been charged against, and deducted by me out of, that fund which was immediately applicable to the expenses incident to the execution of the said 7th article; hence, a difficulty, in point of form, exists in adjusting the said "award account" at the treasury, which renders necessary a reference of the subject to the President, through your Department.

As all the business under the said treaty was concluded previous to your coming into the Department of State, and this special matter cannot, therefore, be familiar to you, permit me briefly to explain how this necessity has arisen.

The per centage of 2½, which makes up the sum of $22,392 67, charged as is above mentioned, was so charged by authorization of the then Secretary of State, given in consequence of a representation made by me, in the year 1804. At that time, and during the whole period of my service in England, I held, by appointment of the President, three several offices, of very great trust and responsibility, independent of the Consulate of London, viz: 1st. The law agency of claims under the treaty; this had been previously held by Mr. Williams, at a salary of $2,500 per annum. 2dly. The "commercial agency," under the same treaty, held by Mr. Cabot, at a salary of $2,500 per annum. And, 3dly. The agency for obtaining the discharge of seamen from the British navy, called "Agency for the relief and protection of seamen," held by Mr. Lenox, at a salary of $3,000, (or $3,500) per annum. Of the whole of these salaries, making $8,000 (or $8,500) per annum, I received only $2,000 per annum. To the claimants under the treaty, I did not charge any commission, nor did I derive one cent of profit in any shape or form, from the large sums of public and private moneys which were constantly in my hands. In adjusting the proctor's accounts, I saved large sums of money to the Government; these, together with the sums which I obtained from the Board of Commissioners, enabled me to reimburse, to a great extent, if not wholly, the expenses which the United States had incurred under the 7th article of the treaty.

The important and profitable office of "Assessor" to the Board of Commissioners, had been, also, conferred upon me by the President, and this had been intended as part of my compensation; but the Board having asserted a right of appointing its own "Assessor," a conflict hence arose, which embarrassed the progress of the public business, and menaced very mischievous consequences. On this account I withdrew my pretensions, and the President acquiesced in those of the Board. I cannot estimate that assessorship to have produced less than 6,000 *guineas*, over and above the salary of $1,500 per annum, which was attached to it!

All these matters having been fully submitted to the Secretary of State, in my representation above mentioned, and by him laid before the President, the President determined to allow me a suitable compensation; by his order the Secretary of State wrote to me, in the month of November, 1805, the authorization before adverted to, which was in these words:

"Your observations on the reasonableness of some remuneration for your services, have, as you wished, been submitted to the President. The result of his reflections, for the present, is, that I should suggest that you retain, out of the next instalment, in its passage through your hands to the Barings, a per centage of 2½ on the awards *actually received*, and to be received by you, and that you state it as an item in your account with the public. This will bring the equity of your claim regularly before the Government, and will leave the way open for the choice of modes and funds, as may finally appear most proper."

The commission of 2½ per cent. herein allowed, as you will perceive, was not chargeable on all the awards made by the Board of Commissioners, but only on that portion of them wherein I had been made *payee*, which reduced it, in fact, to a commission upon about one-third of the business which I did at the Board. A commission to that extent, however, would have been a full compensation for the loss of the assessorship; but, desirous of adhering to the strict letter of the Secretary of State's instructions, I deducted only on that portion of the awards made payable to me, on which I finally received *payment* from the British Government, which, I suppose, was only about two-thirds of the awards in which I was made payee, one-third of them having been previously transferred by me to the private agents of the respective awarders; so that, in effect, I had not more than about one-half per cent. on the business which I did at the Board of Commissioners, (not to mention that which was done in the court of admiralty.) Thus, this commission now stands charged (pursuant to the strict letter of the instruction) against the awards on which *I received payment* of the English Government, in what is called the "award account," though, as it was, in fact, a compensation for the whole business transacted at the Board, it might, with propriety, have been, and probably it should have been, deducted out of a sum of $160,000, paid by me into the treasury, upon what was called the "spoliation account." As the case stands, there has been carried to the public credit, from the last mentioned account, too much, by the amount of the commission; that fund, of $160,000, owes, therefore, and should pay back, to the "award fund," the same amount.

This is the point now submitted, and on which an explanation to the Secretary of the Treasury, from the Department of State, is requested.

I have the honor to be, sir, with the most perfect consideration and respect, your most obedient servant,

GEORGE W. ERVING.

To ROBERT SMITH, *Secretary of State.*

11th CONGRESS.] No. 348. [3d SESSION.

BANK OF THE UNITED STATES.

COMMUNICATED TO THE SENATE, ON THE 2D OF MARCH, 1811.

Mr. CLAY, from the committee to whom was referred the memorial of the stockholders of the Bank of the United States, praying that an act of Congress might be passed, to continue the corporate powers of the Bank, for a further period, to enable it to settle such of its concerns as may be depending on the 3d of March, 1811, respectfully offered, for the consideration of the Senate, the following report:

That your committee have duly weighed the contents of the memorial, and deliberately attended to such explanations of the views of the memorialists, as they have thought proper to present through their agents. That, holding the opinion (as a majority of the committee do) that the constitution did not authorize Congress originally to grant the charter, it follows, as a necessary consequence of that opinion, that an extension of it, even under the restrictions contemplated by the stockholders, is equally repugnant to the constitution. But, if it were possible to surmount this fundamental objection, and if that rule which forbids, during the same session of the Senate, the re-agitation of a proposition once decided, were disregarded, your committee would still be at a loss to find any sufficient reasons for prolonging the political existence of the corporation, for the purpose of winding up its affairs. For,

As it respects the body itself, it is believed that the existing laws, through the instrumentality of a trust properly constituted, afford as ample means as a qualified continuance of the charter would, for the liquidation of its accounts, and the collection and final distribution of its funds. But, should any inconvenience be experienced on this subject, the committee are persuaded it will be very partial, and such as the State authorities, upon proper application, would not fail to provide a competent remedy for. And,

In relation to the community, if the corporation, stripped of its banking powers, were to fulfil *bona fide* the duty of closing its affairs, your committee cannot see that any material advantage would be derived. Whilst, on the contrary, if it should not so act, but should avail itself of this temporary prolongation, in order to effect a more durable extention of its charter, it might, in its operations, become a serious scourge.

Your committee are happy to say, that they learn, from a satisfactory source, that the apprehensions which were indulged, as to the distress resulting from a non-renewal of the charter, are far from being realised in Philadelphia, to which their information has been confined. It was long since obvious, that the vacuum, in the circulation of the country, which was to be produced by the withdrawal of the paper of the Bank of the United States, would be filled by paper issuing from other banks. This operation is now actually going on; the paper of the Bank of the United States is rapidly returning, and that of other banks is taking its place. Their ability to enlarge their accommodations is proportionately enhanced; and when it shall be further increased by a removal, into their vaults, of those depositesites, which are in possession of the Bank of the United States, the injurious effects of a dissolution of the corporation will be found to consist in an accelerated disclosure of the actual condition of those, who have been supported by the credit of others, but whose insolvent, or tottering situation, known to the Bank, has been concealed from the public at large.

Your committee beg leave to present the following resolution:

Resolved, That the prayer of the memorialists ought not to be granted.

11th Congress.] No. 349. [3d Session.

BANK OF THE UNITED STATES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, MARCH 2, 1811.

Mr. P. B. Porter, from the committee to whom was referred the memorial of the stockholders of the Bank of the United States, made the following report:

That they have carefully examined the various matters set forth in the said memorial, and attentively listened to the representations of the gentlemen who have appeared in behalf of the said petitioners. The object of the memorialists is to obtain an extension of their corporate powers, beyond the period limited for the expiration of their charter, so as to enable them to prosecute for their debts, and to arrange, liquidate, and close, the various concerns of the company.

The committee are of opinion that a law of Congress, granting the powers prayed for, would facilitate the final adjustment of the affairs of the bank, although they do not think such a law indispensable to that object. But, believing, as your committee do, that, in granting the original charter to the stockholders, Congress transcended the legitimate powers of the constitution, the same objection now presents itself to the extension of any of their corporate capacities.

If the committee had time to go into the investigation, and to present to the House the various reasons which have conduced to this opinion, it would be more than useless, to divert its attention from the important concerns of the nation, at this late period of the session, to a subject which, but a few days since, was so fully and elaborately discussed. They, therefore, beg leave to recommend the following resolution:

Resolved, That the prayer of the memorialists ought not to be granted.

11th Congress.] No. 350. [3d Session.

MINT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, MARCH 2, 1811.

Treasury Department, *March* 2, 1811.

Sir:

I have the honor to transmit, herewith, a letter from the Comptroller of the Treasury, accompanied with sundry statements, which have been prepared in obedience to the act, entitled "An act establishing a mint, and regulating the coins of the United States," passed April 2d, 1792.

I have the honor to be, very respectfully, sir, your obedient servant,

ALBERT GALLATIN.

The Honorable the Speaker *of the House of Representatives.*

Treasury Department, *Comptroller's Office, March* 2, 1811.

Sir:

The statements herewith, marked A, B, and C, have been prepared pursuant to the seventh section of an act of Congress, passed the 2d of April, 1792, entitled "An act establishing a mint, and regulating the coins of the United States." They contain all the information relative to the transactions of the mint, which the settlements at the treasury enable me to give.

I have the honor to be, sir, with great respect, your obedient servant,

G. DUVALL.

Honorable Albert Gallatin.

A.

Statement exhibiting the balance of Gold and Silver remaining in the hands of the officers of the Mint on the 31st of December, 1809; the amount of deposites from the 1st of January to the 31st of December, 1810; the different species of coins made and paid on account of deposites, allowance for wastage, and the balance remaining in the hands of the officers of the Mint on the said 31st of December, 1810, to be accounted for on a future settlement.

	Oz.	Dwt.	Gr.	Dolls.	Cts.	M.
Balance of gold bullion, &c. remaining in the hands of the officers of the mint December 31, 1809,	2,712	9	6	48,219	99	0
Gold bullion deposited from 1st January to 31st December, 1810,	25,053	16	17	445,401	30	0
	27,766	5	23	493,621	29	0
Amount paid for deposites of gold, from 1st January to 31st December, 1810,	-	-		489,679	20	0
Add gold coins in the hands of the treasurer of the mint on the 31st December, 1810,	-	-		9,788	47	5
				499,467	67	5
Deduct this sum, being a balance of gold coins in the Bank of the United States on the 31st December, 1809,	21,576	71	5			
Also, this sum, being amount of treasury warrant No. 2,262, issued to cover wastage during the year 1810,	1,335	96	0			
				22,912	67	5
Gold coins made at the mint from January 1 to December 31, 1810, viz: half eagles, 476,555. Weight and value,	26,806	4	9	476,555	0	0
Gold bullion in the hands of the officers of the mint on 31st December, 1810,	873	11	20	15,528	73	5
Profit and loss for this sum, allowed for wastage in the year 1810,	86	9	18	1,537	55	5
As above,	27,766	5	23	493,621	29	0
Balance of silver bullion, &c. remaining in the hands of the officers of the mint, December 31st, 1809,	50,762	17	23	58,565	87	0
Silver bullion deposited from 1st January to 31st December, 1810,	555,000	9	0	640,385	5	0
	605,763	6	23	698,950	92	0
Amount paid for deposites of specie, from 1st January to 31st December, 1810,	-	-		668,012	85	0
Add silver coins in the hands of the treasurer of the mint on 31st December, 1810,	-	-		2,508	49	0
				670,521	34	0
Deduct this sum, being a balance of silver coins in the Bank of the United States on 31st December, 1809,	26,978	50	00			
Also, this sum, being amount of treasury warrant No. 2,262, issued to cover wastage during the year 1810,	4,769	34	00			
				31,747	84	0
Silver coins made at the mint, from January 1 to December 31, 1810, viz: dimes, 6,355, half dollars, 1,276,276. Weight and value,	554,103	14	00	638,773	50	0
Silver bullion in the hands of the officers of the mint on 31st December, 1810,	49,584	9	00	57,782	97	0
Profit and loss for this sum, allowed for wastage in the year 1810,	2,075	3	23	2,394	45	0
As above,	605,763	6	23	698,950	92	0

COMPTROLLER'S OFFICE, *February* 28, 1811.

ANDREW ROSS, *Clerk.*

B.

DR. *The Mint of the United States in account of Copper purchased and coined, from the commencement of the Institution to the 31st of December*, 1810. CR.

	TROY WEIGHT.			COST OF COPPER.				TROY WEIGHT.			Value of Copper at the rate of 7 dwt. to a cent.		
	lbs.	oz.	dwt.	Dolls.	Cts.	M.		lbs.	oz.	dwt.	Dolls.	Cts.	M.
To amount of rough copper and copper planchettes, purchased from the commencement of the institution to the 31st December, 1809, per statement marked B, accompanying the Comptroller's letter of the 14th March, 1810, - -	823,333	7	8	229,523	22	0	By amount of rough copper and copper planchettes, accounted for from the commencement of the institution to the 31st December, 1809, per statement accompanying the Comptroller's letter of the 14th March, 1810, - - - -	756,104	5	4	245,251	41	0
Balance gained on the coinage of copper since the commencement of the institution, - - - - - -	-	-		37,331	52	5	Amount of cents and half cents charged by the treasurer of the mint, as delivered to the Treasurer of the United States, during the year 1810, viz:						
							Cents. *Half Cts.*						
							In the 1st quarter, 329,500 97,000, equal to $3,780 00						
							2d do. 435,000 132,000, do. 5,010 00						
							3d - - - - - - - 4,180 00						
							4th - - - - - - - 3,170 00						
								47,075	0	0	16,140	0	0
								803,179	5	4	261,391	41	0
							Balance remaining 31st December, 1810, viz:						
							In the hands of the treasurer of the mint, say cents, 214,000, half cents, 131,000, - - - - - -	8,152	1	0	2,795	0	0
							In the hands of the chief coiner, copper planchettes, fit for striking, - - - - - - - -	7,782	7	13	2,668	33	5
							Profit and loss for this quantity of copper unaccounted for, -	4,219	5	11			
	823,333	7	8	266,854	74	5		823,333	7	8	266,854	74	5

Note.—The treasurer of the mint has omitted to designate the cents from the half cents paid over in the two last quarters.

COMPTROLLER'S OFFICE, *February* 27, 1811.

ANDREW ROSS, *Clerk.*

C.

Summary Statement exhibiting the value of Coins made at the Mint; the amount of disbursements on account of the establishment; the amount allowed for wastage; the amount retained of deposites; and the amount gained on the coinage of Copper from the commencement of the institution to the 31st December, 1810.

	Dollars. Cents.	Dollars. Cents.
Value of gold, silver, and copper coins, made at the mint to 31st December, 1809,	- -	8,346,146 21
Do. of gold coins made from 1st January to 31st December, 1810, per account herewith, marked A,	476,555 00	
Do. of silver coins made from 1st January to 31st December, 1810, per said account, marked A,	638,773 50	
Do. of copper coins made from 1st January to 31st December, 1810, per account herewith, marked B,	16,140 00	
		1,131,468 50
Total value of gold, silver, and copper coins,	- -	9,477,614 71
Nett charge on the coinage of gold, silver, and copper, to 31st December, 1809, per account rendered,	350,082 77	
Add amount gained on the coinage of copper to the same period, do.	37,331 52.5	
	387,414 29.5	
From the above, deduct amount of wastage on gold and silver to the same period, $31,599 11		
To the above, add the amount retained from deposites to the same period, 3,871 83.5		
	27,727 27.5	
		359,687 02
Add amount disbursed on account of the establishment from 1st January to 31st December, 1810,	- -	26,859 15
Add, also, amount of wastage on gold and silver to 31st December, 1809,	31,599 11	
Do. do. from 1st January to 31st December, 1810,	3,832 00.5	
	35,431 11.5	
From the above, deduct amount retained from deposites to 31st December, 1809, $3,871 83.5		
Also, the amount retained from deposites from 1st January to 31st December, 1810, 191 34		
	4,063 17.5	
		31,367 94
		417,914 11
Deduct amount gained on coinage of copper from the commencement of the institution to the 31st December, 1810, as per statement herewith, marked B,	- -	37,331 52.5
Nett amount chargeable to the coinage of gold, silver, and copper, from the commencement of the institution to the 31st December, 1810, including the cost of lots, buildings, machinery, &c.	- -	380,582 58.5

COMPTROLLER'S OFFICE, *March* 1, 1811.

ANDREW ROSS, *Clerk.*

11th CONGRESS.] No. 351. [3d SESSION.

FINES, PENALTIES, AND FORFEITURES,

For violations of the Embargo and Non-intercourse Laws, and the Expenses of Prosecutions.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, MARCH 2, 1811.

TREASURY DEPARTMENT, *March* 2, 1811.

SIR:

I have the honor, in pursuance of the resolution of the House of Representatives, to transmit a statement of fines, penalties, and forfeitures, and of expenses attending prosecutions under the embargo and non-intercourse laws, as exhibited in the accounts of the collectors of the customs rendered to the treasury.

Complete information on that and on the other subjects embraced by the resolution of the House, could only be obtained from the district attorneys. A letter was accordingly addressed to them, requesting statements on those several points. Answers not having yet been received from all of them, the report required by the House is necessarily delayed till the next session of Congress.

I have the honor to be, with great respect, sir, your obedient servant,

ALBERT GALLATIN.

The Hon. the SPEAKER *of the House of Representatives.*

Statement of fines, penalties, and forfeitures, arising under the embargo and non-intercourse laws, as exhibited in the accounts of the collectors of the customs adjusted at the treasury.

Districts.	Collectors.	In what quarter.	Arising from	Amount of sales.	Am't of costs and other charges.	Proportion paid to officers and others.	Proportion to the credit of the U. States.
Portsmouth,	Joseph Whipple,	2d quarter, 1809,	Sales of merchandise,	$191 12	$68 45	$95 56	27 11
Boston,	Benjamin Lincoln,	1st do.	Do. do.	189 83	71 63	94 91	23 29
			Do. schooner Clara and cargo,	269 90	120 72	186 90	62 28
	Henry Dearborn,	2d 1810,	Do. sloop Julia,	640 00	202 55	328 08	109 37
New Bedford,	Isaiah Weston,	4th 1809,	Do. schooner Hope,	435 00	152 80	141 10	141 10
Portland,	Isaac Ilsley,	1st do.	Do. schooner Union and cargo,	601 50	232 17	184 67	184 66
		1st 1810,	Do. sloop Portland Packet and cargo,	665 46	107 95	278 76	278 75
Bath,	Joshua Wingate, jr.	3d do.	Do. schooner Louisa,	421 00	38 77	191 12	191 11
Waldoborough,	Joseph Farley,	4th 1808,	A fine or penalty,	400 00	- -	200 00	200 00
Penobscot,	Josiah Hook,	4th 1809,	Sales of schooner Morning Star and cargo,	361 04	211 83	74 61	74 60
			Do. schooner Peggy and cargo,	1,265 86	479 79	393 03	393 04
			Do. a boat,	80 00	53 08	26 92	
Machias,	Lemuel Trescott,	4th 1808,	Do. sundry boats and lading,	530 90	277 14	126 88	126 88
		1st 1809,	Do. merchandise,	23 16	- -	11 58	11 58
		3d do.	Do. shallop Hannah and cargo,	165 30	51 35	82 65	31 30
Newport,	William Ellery,	2d do.	Do. schooner Neptune,	960 00	239 48	360 26	360 26
			Do. sloop Betsey,	430 00	195 54	117 23	117 23
Bristol,	Charles Collins,	3d 1808,	Do. brig Exchange,	(a)288 88	3 61	142 63	142 64
		4th 1809,	Do. ship St. Thomas El Idio Campechano,	1,310 00	246 87	531 56	531 57
		1st 1810,	Do. brig Adolphus,	1,250 00	60 27	594 86	594 87
Providence,	Jeremiah Olney,	3d 1808,	A decision of the Secretary of the Treasury,	10 00	62	- -	9 38
Fairfield,	Samuel Smedly,	4th do.	Sales of a new sloop,	152 50	69 32	76 25	6 93
Champlain,	Peter Sailly,	2d & 4th 1809,	Nett proceeds of sales of sloops "Constellation & Dolphin," and merchandise,	1,341 41	- -	- -	1,341 41
New York,	David Gelston,	2d do.	Sales of brig Ceres,	350 00	28 25	2,841 33	2,779 57
			Do. schooner Active,	700 00	364 72		
			Do. schooner Safeguard,	3,537 00	744 35		
			Do. merchandise,	1,890 05	518 83		
			Penalty for smuggling cheese,	800 00	- -		
		3d do.	Sales of ship Liberty and cargo,	12,622 09	4,157 22	6,651 68	6,912 06
			Do. schooner Sloth,	1,875 00	409 30		
			Do. schooner Venus and cargo,	1,802 93	986 80		
			Do. schooner Polly and cargo,	766 31	391 84		
			Do. schooner Mary Ann and cargo,	1,444 00	296 39		
			Do. sloop Polly and cargo,	310 00	207 71		
			Do. merchandise,	429 65	71 18		
			United States' proceeds of schooner Lucy, captured by the navy,	834 20	- -		
		4th do.	Sales of schooner Friendship and cargo,	904 00	335 55	3,663 23	3,663 23
			Do. schooner Young Connecticut,	6,140 00	177 18		
			Do. schooner Glorian,	900 00	104 81		

(a.) Nett amount of sales, exclusive of commission to clerk of the court.

Statement—Continued.

Districts.	Collectors.	In what quarter.	Arising from	Amount of sales.	Am't of costs and other charges.	Proportion paid to officers and others.	Proportion to the credit of the U. States.
New York,	David Gelston,	1st quarter, 1810,	Sales of brig Mary, alias Eliza,	$1,600 00	$63 25		
			Do. sloop Sally, alias Sophia,	490 00	185 54		
			Do. sloop Caroline, alias Ann,	930 00	214 28		
			Do. merchandise,	451 27	134 22		
			Do. ship Magistrate and cargo,	14,275 09	2,138 00		
			Do. schooner Betsey and cargo,	1,106 57	58 59		
			Do. schooner Morning Star,	486 83	60 75		
			Do. ship Nixon,	1,650 00	649 40		
			Do. sloop Blackfish and cargo,	872 50	396 33		
			Do. sloop Defiance and cargo,	437 21	419 06	28,552 48	27,449 86
			Do. sloop Montezuma, alias Louisa,	1,100 00	369 26		
			Do. schooner Sally,	700 00	227 66		
			Do. schooner Cushing, alias Kingspore,	565 00	298 69		
			Do. schooner Liberty, alias Maria,	520 00	216 91		
			Do. schooner Ann and Harriet, alias Jane,	875 00	245 61		
			Do. schooner Freedom, alias Betsey,	1,200 00	276 31		
			Do. ship Union and cargo,	33,043 15	1,841 31		
			Do. schooner Experiment,	339 75	48 00		
			Do. schooner Hercules,	903 14	-		
			Penalties,	2,300 00	-		
Philadelphia,	John Steele,	4th 1808,	Brig Concordance, appraised value,	4,000 00	-	2,000 00	2,000 00
			Sales of schooner Polly and Nancy and cargo,	1,487 34	117 90	684 72	684 72
		2d 1809,	Do. sloop Two Friends and cargo,	1,173 37	160 82	506 28	506 27
		1st 1810,	A decision of the Secretary of the Treasury,	28 00	-	14 00	14 00
		2d 1810,	Do. do.	1,800 00	-	900 00	900 00
Wilmington, Delaware,	Allen M'Lane,	3d 1809,	Sales of schooner Fly and cargo,	3,549 96	451 14	2,324 11	774 71
		2d 1810,	Do. schooner Charlotte and cargo,	2,658 41	196 57	1,767 76	694 08
			Do. merchandise,	215 88	53 04	107 94	54 90
Baltimore,	James H. M'Culloch,	2d 1809,	Do. schooner Good Catharine,	709 38	124 38	438 75	146 25
Chester,	Thomas Nicholson,	3d 1809,	A decision of the Secretary of the Treasury, on the schr. Patty Washington,	100 00	-	50 00	50 00
Alexandria,	Charles Simms,	3d 1808,	Sales of schooner William and Mary,	400 00	82 08	158 96	158 96
St. Mary's, Georgia,	Abraham Bissent,	1st 1810,	Do. ship Oliver Ellsworth,	4,750 00	2,333 76	1,208 12	1,208 12
			Do. sundry vessels and merchandise,	(c.) 2,946 50	1,425 31	760 59	760 60
New Orleans,	William Brown,	2d 1809,	Do. schooner Celeste and cargo,	3,421 38	222 08	1,099 65	1,099 65
			Do. schooner Diana,	450 00	-	225 00	225 00
			Do. schooner Rover and cargo,	7,375 59	392 50	3,492 00	3,491 09
		4th 1809,	Do. brig John,	1,828 62	689 62	569 50	569 50
			Do. schooner Catharine,	6,034 52	788 49	2,623 01	2,623 02
			Do. schooner John,	1,370 00	434 73	467 63	467 64
			Total,	$154,532 55	$26,993 66	$65,346 30	$62,192 59

(*b.*) This sum includes one hundred dollars, a fee paid C. A. Rodney, suspended at the treasury.

(*c.*) Stated to have arisen under the embargo and revenue laws.

NOTE.—The sales made in the port of New York are not distinguished in the accounts so as to ascertain under what laws the vessels and merchandise were seized.

Abstract of the fines, penalties, and forfeitures, which are credited in the accounts of the customs, that remain unadjusted in the Auditor's office, this 29th day of January, 1811, and which fines, &c. arose from violations of the embargo and non-intercourse laws.

Districts.	Collectors.	Gross sales.	U.S. Moiety.	Arising from	In what quarter.	Remarks.
Edgartown, -	Thos. Cook, jr. -	$489 00	$148 42	The sales of the British sloop Lively and cargo, - - -	3d quarter, 1810,	Sold for violating the 5th section of the supplementary act to the embargo law, passed 9th January, 1808.
Mississippi, -	Th. H. Williams,	1,500 00	750 00	The sales of the schooner Intrepid, -	2d " 1810,	Non-intercourse.
Barnstable, -	William Otis, -	1,575 87	536 63	The sales of the British felucca Polly, -	2d " 1810,	Ditto.
		1,425 88	649 80	A fine, - - - - -	1st " 1810,	Amount of a fine imposed on Reuben Haines, and others, for a breach of the embargo law.
		675 00	218 11	Sales of the schooner Morning Star, -	1st " 1810,	A breach of the embargo law.
		380 00	54 77	Sales of the sloop Fear, - - -	1st " 1810,	Ditto. Ditto.
Waldoborough, -	Josh. Farley, -	900 00	372 62	Sales of schooner Fortune, - -	1st " 1810,	Ditto. Ditto.
Sagg Harbor, -	H. P. Dering, -	235 68	10 37	Sales of schooner Polly, her tackle and apparel, - - - -	1st " 1810,	Ditto. Ditto.
		1,250 00	532 41	Sales of the brig Mary Jane, her tackle and apparel, - - - -	1st " 1810,	Ditto. Ditto.
		150 00	75 00	A fine, - - - - -	2d " 1810,	Amount of a fine imposed on Frederick Franklin, and others, (for a breach of the embargo law) by the Secretary of the Treasury.
Saco, - -	Jeremiah Hill, -	3,200 00	1,419 11	A fine, - - - - -	$\frac{57}{99}$ of 1st qr. 1809,	Amount of a fine recovered from Benjamin Nason and Joseph Atkinson, for a breach of the embargo law.
Dighton, - -	Nat. Williams, -	360 00	111 02	The sales of the sloop Francis, - -	3d quarter, 1810,	A breach of the non-intercourse.
Frenchman's Bay,	Melah. Jordan, -	1,000 00	432 25	A fine, - - - - -	3d " 1810,	Amount of a fine received of Joh. Richardson, for a breach of the embargo law.
Wilmington, N.C.	Robert Cochrane,	1,398 90	804 29	Sales of schooner Milly, &c. - -	fr. 1st Apl. 1809, to 31 March, 1810,	This credit arises from the United States' moiety of the sales of schooners Milly and Isabella, and costs recovered in a suit vs. Joshua Potts, after deducting sundry costs in other suits.
Bath, - -	Josh. Wingate, -	421 00	66 12	Sales of schooner Louisa, - -	3d quarter, 1810,	Sold for a violation of the embargo law.
Boston, - -	H. Dearborn, -	3,059 72	555 23	Sales of sloop Julia, &c. - - -	2d " 1810,	This balance arises from the proceeds of the sales of sloop Julia, sold for a violation of the embargo law, and from the sales of 1 bale cassimere, 40 pieces of linen, 4 hogsheads and 24 bags coffee, 3 pieces broad cloth, and 1 piece of cassimere, after deducting costs and a fee to George Blake of 500 dollars.
New Bedford, -	Edward Pope, -	94 50	18 15	Sales of a pilot boat and 5 barrels flour, -	3d " 1808,	A violation of the embargo law.
Boston, - -	H. Dearborn, -	-	9,958 19	- - - - - -	2d " 1809,	This sum is credited in the accounts of H. Dearborn, for the 2d quarter of 1809; part of the accounts only having been sent in, the particulars cannot be given.
Ditto, - -	Ditto, - -	-	1,613 76	- - - - - -	3d " 1809,	This credit stands in the same situation as the above.

Statement of expenses attending prosecutions under the embargo and non-intercourse laws, paid by the United States, as exhibited in the accounts of the collectors of the customs adjusted at the Treasury.

Districts.	Collectors.	In what quarter.	Arising from		Amount of costs.
Saco, -	Jeremiah Hill, -	1st quarter 1809,	Suits against individuals, - - -		$226 65
	Daniel Granger, -	4th do 1809,	Suits on embargo and non-intercourse bonds,		185 62
Portland, -	Isaac Ilsley, -	3d do 1809,	Seizure of boat Independence, &c. -		51 97
			Suits against individuals, - - -		560 57
			Suits on embargo bonds, - - -		166 68
Bath, -	Joshua Wingate, jr.	1st do 1810,	Do do - - -		89 80
Wiscasset, -	Francis Cook, -	1st do 1809,	Seizure of ship Huntress, - - -		38 35
			Do schooner Harmony, - -		198 19
		1st do 1810,	Suits on embargo bonds, - - -		67 27
Waldoborough,	Joseph Farley, -	3d do 1809,	Seizure of schooner Enterprise, - -		133 54
			Sales of sloop Joseph, - -	151 00	
			Costs, - - - -	153 54	
					2 54
Penobscot, -	Josiah Hook, -	4th do 1809,	Sales of muskets, &c. - -	79 76	
			Costs, - - - -	82 71	
					2 95
		1st do 1810,	Suits on embargo bonds, - -		388 36
Machias, -	Lemuel Trescott, -	2d do 1810,	Suits against individuals, - - -		158 87
New London,	Jeded'h Huntington,	4th do 1808,	Merchandise seized, - - -		199 46
Baltimore, -	Jas. H. McCulloch,	2d do 1809,	Suits against individuals, - - -		57 76
		2d do 1810,	Seizure of ship Spartan, - -		188 43
			Do schooner Juliana, &c. - -		290 86
			Do ship Alligator, - - -		885 78
			Do schooner Juliana, - -		254 18
			Do schooner Virginia, &c. - -		451 28
			Do schooner William, - -		139 64
			Suits against individuals, - - -		967 42
Alexandria, -	Charles Simms, -	1st do 1810,	Do do - - -		47 45
Charleston, -	Simeon Theus, -	4th do 1809,	Seizure of ship Daphne, &c. - -		97 83
				Total,	$5,851 45

Abstract of expenses of prosecutions under the embargo and non-intercourse laws, in which the United States were subjected to the costs, which are charged in the accounts of the customs, that remain unadjusted in the Auditor's office, this 29th day of January, 1811.

Districts.	Collectors.	Against whom.	Cause of action.	Costs.	Remarks.
Middletown,	Alx. Wolcott,	John Curtis,	On an embargo bond,	$195 63	
		John Parneal,	Failing to deliver 100 barrels flour,	71 34	This flour was seized and deposited with J. Parneal, for safe-keeping.
		Nat. Doane,	On an embargo bond,	62 92	
		Wm. Wheat,	Do do -	62 15	
		Will. Goodfish	For a violation of the embargo law, -	21 48	
Newbern, -	Fran. Hawkes,	Dav. G. Trot,	On an embargo bond,	67 52	
Waldoborough,	Josh. Farley,	John Eager,	Do do -	40 12	
		Bela Jacobs,	Do do -	40 12	
New Bedford,	Edward Pope,	Sch'ner John,	For a breach of the embargo law, -	269 72	Restoration decreed.
Boston, -	Benj. Lincoln,	-	- - -	1,749 58	These sums are charged in the Boston accounts, for the 3d quarter 1810, as paid Benj. Prince, the marshal, for costs attending the detention and seizure of merchandise and vessels, made by the late and present collectors; the particulars cannot be stated from the accounts sent on.
Boston, -	H. Dearborn,	-	- - -	1,295 51	

12th CONGRESS.] No. 352. [1st SESSION.

STATE OF THE FINANCES.

COMMUNICATED TO THE SENATE, NOVEMBER 25, 1811.

In obedience to the directions of the act supplementary to the act, entitled "An act to establish the Treasury Department, the Secretary of the Treasury respectfully submits the following report and estimates:

RECEIPTS AND EXPENDITURES.

I. *To the end of the year* 1811.—The actual receipts into the treasury, during the year ending on the 30th of September, 1811, have consisted of the following sums, viz:

Customs, sales of lands, arrears, repayments, and all other branches of revenue, amounting, together, as appears by the statement E, to		$13,541,446 37
Temporary loan of 31st December, 1810,		2,750,000 00
Total amount of receipts,		$16,291,446 37
Making, together with the balance in the treasury on the 1st of October, 1810, and amounting to		3,459,029 72
An aggregate of		$19,750,476 09

The disbursements during the same year, have been as follows, viz:

Civil department, including miscellaneous expenses, and those incident to the intercourse with foreign nations,		$1,360,858 98
Army, fortifications, arms, and arsenals,	$2,129,000	
Navy Department,	2,136,000	
Indian Department,	142,725	
		4,407,725 00
Payments for interest on the public debt,		2,225,800 93
Total current expenses,		$7,994,384 91
Reimbursement of the temporary loan (in March and September, 1811,)		2,750,000 00
Payments on account of the principal of the public debt,		5,058,272 82
Amounting, together, as will appear more in detail by the statement E, to		$15,802,657 73
And leaving in the treasury, on the 30th of September, 1811, a balance of		3,947,818 36
		$19,750,476 09

The actual receipts, arising from revenue alone, and exclusively of the temporary loan since reimbursed, appear, from this statement, to have exceeded the current expenses, including therein the interest *paid* on the debt, by a sum of more than five millions and a half of dollars. But the payments on account of interest, during the year ending on the 30th of September, 1811, have, from an unavoidable delay in making the usual remittances to Holland, fallen short of the amount due during the same period; and the real excess of receipts arising from revenue, beyond the current expenses, including therein the interest *accrued* on the debt, amounts only to near 5,100,000 dollars.

The receipts for the last quarter of the year 1811, are estimated at 3,300,000 dollars; and the expenditures (including the payments of arrears of interest and near 2,160,000 dollars, on account of the principal of the public debt) at 4,300,000 dollars, which will leave, at the end of the year, a balance in the treasury, of near three millions of dollars. It will not, therefore, be necessary to resort, for the service of the present year, to the loan authorized by the act of the last session of Congress.

II. *Year* 1812.—It is ascertained that the nett revenue arising from duties on merchandise and tonnage, which has *accrued* during the three first quarters of the year 1811, exceeds six millions of dollars; and it may, for the whole year, be estimated at about 7,500,000.

The custom house bonds outstanding on the 1st day of January, 1812, and falling due in that year, are also estimated, after deducting bad debts, at 7,500,000 dollars. This sum may therefore be assumed as the probable amount of receipts into the treasury during the year 1812, on account of duties on merchandise and tonnage; the portion of the revenue arising from importations subsequent to the present year, which will be received in 1812, being considered sufficient to pay the debentures and expenses of collection of that year.

The payments made by purchasers of public lands, north of the river Ohio, having, during the two last years, after deducting the expenses and charges on that fund, amounted to near 600,000 dollars a year, that branch of revenue may, for the present, be estimated at that sum. Allowing one hundred thousand dollars for the other small items of revenue, which will consist principally of arrears and re-payments, the whole amount of actual receipts into the treasury, during the year 1812, may therefore be estimated at 8,200,000 dollars.

The current expenses for the same year, are estimated as followeth, viz:

1. Expenses of a civil nature, both domestic and foreign,		$1,260,000
2. Military and Naval establishments, according to the estimates of those two departments, and including the additional permanent appropriations for the purchase of arms and for Indian annuities, viz:		
Army (including 32,000 dollars for the militia)	$2,581,000	
Arsenals, arms, and ordnance,	614,000	
Naval Department,	2,500,000	
Indian Department,	220,000	
		5,915,000
3. Interest on the public debt,		2,225,000
Amounting, together, to		$9,400,000

And exceeding, by 1,200,000 dollars, the probable amount of receipts.

This deficit may be paid out of the sum of three millions of dollars in the treasury. But, under existing circumstances, it does not seem eligible to exhaust that fund; and the estimate of receipts being also liable to more than usual uncertainty, the propriety of authorizing a loan sufficient to supply that difference, and to defray such other extraordinary expenses as may be incurred during the year, is respectfully submitted.

It must, at the same time, be observed, that the sum of 9,400,000 dollars, thus stated as the amount of current expenses for the year 1812, includes, in fact, a portion of extraordinary expenses arising from the present state of affairs: for, if the military and naval expenditure had been estimated at a sum not exceeding the amount actually

expended for those objects during the year ending on the 30th of September, 1811, that is to say, at 4,400,000 instead of 5,900,000 dollars, the estimate of receipts would exceed that of current expenses.

The disbursements on account of the naval establishment have amounted, in the year ending on the 30th September, 1810, to - - - - - - - - - - - $1,675,000
And in the year ending on the 30th September, 1811, to - - - - - - - - - 2,136,000
They are estimated, for the year 1812, at - - - - - - - - - - 2,500,000

The disbursements on account of the military establishment have amounted, in the year ending on the 30th September, 1810, to - - - - - - - - - - - $2,309,000
And in the year ending on the 30th September, 1811, to - - - - - - - - - 2,129,000
They are estimated, for the year 1812, at - - - - - - - - - - 3,195,000

But the detailed annual estimates of the year 1812 will show that they are predicated on the employment of almost the whole naval force, and of the whole military establishment of the United States, as authorized by law; covering, besides several other items, all the expenses of more than seventeen thousand effective men in the land and sea service.

With respect to the payments on account of the principal of the debt, it is evident that an authority to borrow a sum equal to that which will be reimbursed during the year 1812, will be necessary. The payments, which, according to law, must be made during that year, on that account, consist of

1. Annual reimbursement of six per cent. and deferred stocks, - - - - - $1,570,000 00
2. Reimbursement of the residue of the converted stock, - - - - - 565,318 41

Amounting, together, to - - - - - - $2,135,318 41

This sum, and that payable for interest, amounting together to 4,360,000 dollars, leave, in order to complete the annual appropriation of eight millions, a balance of 3,640,000 dollars, which can be applied in no other manner than in purchases of stock at the prices limited by law. The amount which may be thus applied, is therefore uncertain.

PUBLIC DEBT.

It appears, by the statement D, that the payments on account of the principal of the public debt will, from the 1st of October, 1810, to the 31st December, 1811, have exceeded six millions four hundred thousand dollars. With the exception of the annual reimbursement of the six per cent. and deferred stocks, there will remain, at the end of the year 1811, no other portion of the public debt reimburseable at the will of the United States, than the residue of converted stock, amounting, as above stated, to 565,000 dollars, and which will be paid in the year 1812. There being nothing afterwards left, on which the laws passed subsequent to the year 1801, for the redemption of the debt, can operate, a general view of the result and effect of those laws will now be presented.

Exclusively of near three millions of unfunded debt since reimbursed, as detailed in the report of the 18th of April, 1808, the public debt of the United States amounted, on the 1st of April, 1801, to - - $79,926,999

As will appear by the statement Dd. The whole amount of principal extinguished during the period of ten years and nine months, commencing on the 1st of April, 1801, and ending on the 31st of December, 1811, exceeds forty-six millions of dollars, viz:

Foreign debt, paid in full, - - - - - - - - - -	$10,075,004	
Eight per cent., five and a half per cent., four and a half per cent., and Navy six per cent. stocks, and temporary loans due on the 1st of April, 1801, to the Bank of the United States, all paid in full, - - - - - - - - - -	12,657,700	
Six per cent. and deferred stocks, including the exchanged stock reimbursed, -	20,820,744	
Three per cent. stock, including converted stock reimbursed, - - -	2,379,269	
Registered debt, and debt due to foreign officers, - - - - -	90,093	
		46,022,810
Leaving the amount of old debt unredeemed on the 1st of January, 1812, - - -		$33,904,189
And consisting of the following species, viz:		
Six per cent. and deferred stocks, unredeemed amount, - - - -	17,067,096	
Three per cent. stock, - - - - - - - -	16,157,890	
Converted stock - - - - - - - - -	565,318	
	16,723,208	
1796 six per cent. stock, - - - - - - - - -	80,000	
Registered debt, and debt due to foreign officers, - - - - -	33,885	
	$33,904,189	
And to which, adding the Louisiana six per cent. stock, being a new debt, contracted subsequent to the 1st of April, 1801, - - - - - - - - - - -		11,250,000
Makes the whole amount of public debt, on the 1st of January, 1812, - - - -		45,154,189
The annual interest on the public debt, due on the 1st April, 1801, amounts to - - -		$4,180,463
The annual interest on the public debt, extinguished between the 1st April, 1801, and the 1st January, 1812, amounted to - - - - - - - - - - - -		2,632,982
Leaving, for the amount of annual interest, on the old debt unredeemed, on 1st January, 1812, -		1,547,481
The annual interest on the Louisiana stock is - - - - - - - - -		675,000
Making the annual interest on the whole debt, due on the 1st January, 1812, - - - -		$2,222,481
Which, subtracted from the annual interest on the debt due on 1st April, 1801 - - - -		4,180,463
Leaves, for the difference between the amounts of interest respectively payable at those two dates, -		$1,957,982

The disposable national revenue, or that portion which alone is applicable to defray the annual national expenses, consists only of the surplus of the gross amount of revenue collected, beyond the amount necessary for paying the interest on the public debt. A diminution of that interest is, with respect to the ability of defraying the other annual expenses, a positive increase of revenue, to the same amount. With an equal amount of gross revenue, the revenue applicable to defray the national expenses is now, by the effect of the reduction of the debt, two millions six hundred thousand dollars greater than on the 1st day of April, 1801. Or, if another view of the subject be thought more correct, the laws for the reduction of the debt have, in ten years and nine months, enabled the United States to pay in full, the purchase money of Louisiana, and increased their revenue near two millions of dollars.

If the amount of annual payments, on account of both the principal and interest of the public debt, during the last eight years, be contrasted with the payments hereafter necessary for the same purpose, the difference will be still more striking. Eight millions of dollars have been annually paid, on that account, during those eight years. The whole amount payable after the year 1812, including the annual reimbursement on the six per cent. and deferred stocks, is $3,792,382; making an annual difference of more than four millions two hundred thousand dollars, which will be liberated from that appropriation. And this annual payment of about three millions eight hundred thousand dollars, would have been sufficient, with some small variations, to discharge, in ten years, the whole of the residue of the existing debt, with the exception of the three per cent. stock, the annual interest on which amounts only to

four hundred and eighty-five thousand dollars. The aspect of the foreign relations of the United States, forbids, however, the hope of seeing the work completed within that short period. The redemption of principal has been effected without the aid of any internal taxes, either direct or indirect; without any addition, during the last seven years, to the rate of duties on importations, which, on the contrary, have been impaired by the repeal of that on salt, and notwithstanding the great diminution of commerce during the last four years. It therefore proves, decisively, the ability of the United States, with their ordinary revenue, to discharge, in ten years of peace, a debt of forty-two millions of dollars; a fact which considerably lessens the weight of the most formidable objection, to which that revenue, depending almost solely on commerce, appears to be liable. In time of peace, it is almost sufficient to defray the expenses of a war; in time of war, it is hardly competent to support the expenses of a peace establishment. Sinking, at once, under adverse circumstances, from fifteen to six or eight millions of dollars, it is only by a persevering application of the surplus, which it affords in years of prosperity, to the discharge of the debt, that a total change in the system of taxation, or a perpetual accumulation of debt can be avoided. But, if a similar application of such surplus be hereafter strictly adhered to, forty millions of debt, contracted during five or six years of war, may always, without any extraordinary exertions, be reimbursed in ten years of peace.

This view of the subject has, at the present crisis, appeared necessary, for the purpose of distinctly pointing out one of the principal resources, within the reach of the United States. But, to be placed on a solid foundation, it requires the aid of a revenue, "sufficient, at least, to defray the ordinary expenses of Government, and to pay the interest on the public debt, including that on new loans which may be authorized."

PROVISION FOR THE ENSUING YEARS.

The revenue is derived from two sources—the duties on importations, and the sales of public lands.

The nett revenue, arising from duties on merchandise and tonnage, which accrued during the year 1809, amounted to $6,527,168. The nett revenue, arising from the same sources, which accrued during the year 1810, amounted, as will appear by the statements A and B, to $12,513,490; the same revenue, for the year 1811, is estimated, as has already been stated, at $7,500,000. A portion of the revenue of this year having been collected on British merchandise, imported before the prohibition took effect, the permanent revenue, arising from duties on tonnage and merchandise, will not probably, at their present rate, and under existing circumstances, exceed $6,000,000—an estimate which is corroborated by the view of the subject exhibited in the statement B 2.

The sales of the public lands, north of the river Ohio, have, during the year ending on the 30th September, 1811, amounted, as appears by the statement C, to 207,000 acres, and the payments by purchasers, to $600,000. It has already been stated, that those payments, on the average of the two last years, amount, after deducting the expenses and charges on that fund, to the annual sum of $600,000.

The sales in the Mississippi territory being, in the first instance, appropriated to the payment of $1,250,000 to the State of Georgia, are distinctly stated.

The permanent revenue or annual receipts, after the year 1812, calculated on the existing state of affairs, may, therefore, be estimated at - - - - - - - - -	$6,600,000
Which, deducted from the annual expenditures, calculated on the same principle, and amounting, by the preceding estimates for the year 1812, to - - - - - - - -	9,200,000
Leaves a deficiency to be provided for, of - - - - -	$2,600,000

An addition of fifty per cent. to the present amount of duties, (together with a continuance of the temporary duties heretofore designated by the name of "Mediterranean Fund,") will be sufficient to supply that deficiency, and is respectfully submitted. This mode appears preferable for the present to any internal tax. With respect to the sales of public lands, besides affording a supplementary fund for the ultimate redemption of the public debt, they may, without any diminution of revenue, be usefully applied as a bounty to soldiers enlisting in the regular service, and in facilitating the terms of loans. But it does not appear that the actual receipts into the treasury, arising from the sales, can be materially increased, without a reduction in the price, unless it be by an attempt to offer certain portions for sale in the large cities of the Union.

The same amount of revenue would be necessary, and, with the aid of loans, would, it is believed, be sufficient in case of war. The same increase of duties would therefore be equally necessary in that event. Whether it would be sufficient to produce the same amount of revenue, as under existing circumstances, cannot at present be determined. Should any deficiency arise, it may be supplied, without difficulty, by a further increase of duties, by a restoration of that on salt, and a proper selection of moderate internal taxes. To raise a fixed revenue of only nine millions of dollars, is so much within the compass of the national resources, so much less in proportion than is paid by any other nation, that, under any circumstances, it will only require the will of the Legislature to effect the object.

The possibility of raising money by loans to the amount which may be wanted, remains to be examined: for, the fact that the United States may easily, in ten years of peace, extinguish a debt of forty-two millions of dollars, does not necessarily imply that they could borrow that sum during a period of war.

In the present state of the world, foreign loans may be considered as nearly unattainable. In that respect, as in all others, the United States must solely rely on their own resources. These have their natural bounds, but are believed to be fully adequate to the support of all the national force that can be usefully and efficiently employed.

The ability and will of the United States faithfully to perform their engagements are universally known; and the terms of loans will, in no shape whatever, be affected by want of confidence in either. They must, however, depend not only on the state of public credit, and on the ability to lend, but also, on the existing demand for capital required for other objects. Whatever this may be, the money wanted by the public must be purchased at its market price. Whenever the amount wanted for the service of the year, or the whole amount of stock in the market, shall exceed certain limits, it may be expected that legal interest will not be sufficient to obtain the sums required. In that case, the most simple and direct is also the cheapest and safest mode. It appears much more eligible to pay at once the difference, either by a premium in lands, or by allowing a higher rate of interest, than to increase the amount of stock created, or to attempt any operation which might injuriously affect the circulating medium of the country. This difficulty, and it is the only serious one which has been anticipated, will not, indeed, if analysed, appear very formidable. For, to take an extreme case, and supposing even forty millions of dollars to be borrowed, at eight, instead of six per cent. a year, the only difference would consist in the additional payment of eight hundred thousand dollars a year, until the principal was reimbursed, a payment inconvenient, indeed, and to be avoided if practicable, but inconsiderable, if compared either with the effects of other means of raising money, or with some other branches of the public expenditure.

It appears from the preceding estimates, that nothing more may be strictly wanted for the defraying, during the year 1812, the expenses as yet authorized by law, than an authority to borrow a sum equal to that which may be reimbursed on account of the principal of the public debt.

With a view to the ensuing years, and considering the aspect of public affairs, presented by the Executive, and the measures of expense which he has recommended, it has been attempted to show—

1st. That a fixed revenue of about nine millions of dollars is necessary, and sufficient, both under the existing situation of the United States, and in the event of their assuming a different attitude.

2d. That an addition to the rate of duties on importations is at present sufficient for that purpose, although, in the course of events, it may require some aid from other sources of revenue.

3d. That a just reliance may be placed on obtaining loans, to a considerable amount, for defraying the extraordinary expenses which may be incurred beyond the amount of revenue above stated.

4th. That the peace revenue of the United States will be sufficient, without any extraordinary exertions, to discharge, in a few years, the debt which may be thus necessarily incurred.

All which is respectfully submitted.

ALBERT GALLATIN.

TREASURY DEPARTMENT, *November* 22, 1811.

A.

A Statement exhibiting the amount of duties which accrued on Merchandise, Tonnage, Passports, and Clearances, of Debentures issued on the exportation of Foreign Merchandise, of payments for Bounties and Allowances, and for expenses of collection, during the years 1809 *and* 1810.

	DUTIES ON			Debentures issued.	Bounties and Allowances.	Gross Revenue.	Expenses on collection.	Nett Revenue.
	Merchandise.	Tonnage.	Passports & clearances.					
1809,	$11,603,071 27	$151,983 13	$22,660	$4,706,608	$48,940 18	$7,022,166 22	$494,998 02	$6,527,168 20
1810,	16,601,711 71	169,161 24	23,428	3,839,160	2,268 05	a12,952,872 90	439,382 87	12,513,490 03

(a) Gross revenue for the year 1810,	$12,952,872 90
Deduct interest and storage,	30,701 95
Gross revenue, per statement B,	$12,922,170 95

A Statement of the amount of American and foreign Tonnage employed in foreign trade, for the year 1810, *as taken from the records of the Treasury.*

American tonnage in foreign trade,	Tons, 906,434
Foreign tonnage,	80,316
Total amount of tonnage employed in the foreign trade of the United States,	986,750

Proportion of foreign tonnage to the whole amount of tonnage employed in the foreign trade of the United States, 8.1 to 100.

TREASURY DEPARTMENT, *Register's Office, November 9th*, 1811.

JOSEPH NOURSE, *Register.*

B.

A Statement exhibiting the value and quantities, respectively, of Merchandise, on which duties actually accrued during the year 1810, (*consisting of the difference between articles paying duty, imported, and those entitled to drawback, re-exported*) *and, also, the nett revenue which accrued during that year, from duties on Merchandise, Tonnage, Passports, and Clearances.*

GOODS PAYING DUTIES AD VALOREM.

	$39,714,120	at 12½	per cent.			$4,964,265 00
	7,703,290	at 15	do.			1,155,493 50
	552,151	at 20	do.			110,430 20
(a)		Additional duty on $47,806,962, at 2½	per cent.			1,195,174 05
	$47,969,561					$7,425,362 75
(b)	Spirits,	4,487,588	gallons, at 28.3	cents	average,	1,272,063 44
(c)	Sugar,	29,312,307	pounds, at 2.5	do.	do.	743,656 08
(d)	Wines,	1,164,592	gallons, at 34.8	do.	do.	405,024 41
(e)	Teas,	6,647,726	pounds, at 19.8	do.	do.	1,314,091 17
	Coffee,	5,852,082	pounds, at 5	do.		292,604 10
	Molasses,	7,651,682	gallons, at 5	do.		382,584 10
(f)	All other articles,					660,276 89
						$12,495,662 94
From which deduct bounties and allowances paid in 1810,					$2,268 05	
Duties refunded, after deducting therefrom duties collected on merchandise, the particulars of which could not be ascertained, and difference in calculation,					31,082 20	
						33,350 25
						12,462,312 69
Three and a half per cent. retained on drawback,						139,489 33
Extra duty of 10 per cent. on merchandise imported in foreign vessels,						87,779 69
Nett amount of duties on merchandise,						$12,689,581 71
Duties on tonnage,					127,697 40	
Light money,					41,463 84	
						169,161 24
Duties on passports and clearances,						23,428 00
						$12,882,170 95
Sundry accounts not yet received, estimated at						40,000 00
Gross revenue, as per statement A,						12,922,170 95
Deduct expenses of collection,						439,382 87
Nett revenue,						$12,482,788 08

TREASURY DEPARTMENT, *Register's Office, November 9th*, 1811.

JOSEPH NOURSE, *Register.*

Explanatory Statements and Notes.

(*a*) Additional duty of 2½ per cent.					$1,195,174 05
3½ per cent. retained on drawback,					3,832 51
Extra duty of ten per cent. on merchandise imported in foreign vessels,					2,427 86
					$1,201,434 42
(*b*) Spirits—from grain, 1st proof,	19,292	gallons, at 28 cents,			$5,401 76
2d do.	921	do.	29		267 09
3d do.	85,954	do.	31		26,645 74
4th do.	31,064	do.	34		10,561 76
5th do.	1,756	do.	40		702 40
Other materials, 1st & 2d do.	969,569	do.	25		242,392 25
3d do.	2,389,980	do.	28		669,194 40
4th do.	982,362	do.	32		314,355 84
5th do.	6,690	do.	38		2,542 20
Gallons,	4,487,588				$1,272,063 44
(*c*) Sugar—Brown,	27,142,626	pounds, at 2½ cents			$678,565 65
White,	2,169,681	do.	3		65,090 43
Pounds,	29,312,307				$743,656 08
(*d*) Wines—Madeira, 1st quality,	238,354	gallons, at 58 cents,			$138,245 32
do. 2d do.	31,222	do.	50		15,611 00
Sherry and St. Lucar,	54,318	do.	40		21,727 20
Oporto and Lisbon,	121,644	do.	30		36,493 20
Burgundy and Champaign,	932	do.	45		419 40
Teneriffe, Fayal, and Malaga,	531,475	do.	28		148,813 00
Other, in bottles,	6,554	do.	35		2,293 90
do. in casks,	180,093	do.	23		41,421 39
Gallons,	1,164,592				$405,024 41
(*e*) Teas—Bohea,	1,349,520	pounds, at 12 cents,			$161,942 40
Souchong,	2,248,102	do.	18		404,658 36
Hyson,	972,099	do.	32		311,071 68
Other green,	2,178,005	do.	20		435,601 00
Extra duty on teas imported from other places than India,					817 73
Pounds,	6,747,726				$1,314,091 17

Explanatory Statements and Notes—Continued.

(*f.*) All other articles.		Quantities.		Rate of duty.	Excess of duties over drawback.	Excess of drawback over duties.
		Excess of importation over exportation.	Excess of exportation over importation.	Cents.		
Domestic spirits, 1st proof,	gallons,	144	-	7	10 08	
2d do.	do.	-	-	8		
Beer,	do.	155,218	-	8	12,417 44	
Cocoa,	pounds	1,843,716	-	2	36,874 32	
Chocolate,	do.	2,633	-	3	78 99	
Sugar, candy,	do.	2,379	-	11½	273 58	
loaf,	do.	271	-	9	24 39	
other, refined and lump,	do.	32	-	6½	2 08	
Almonds,	do.	61,783	-	2	1,235 66	
Currants,	do.	28,829	-	2	576 58	
Prunes and plums,	do.	17,274	-	2	345 48	
Figs,	do.	336,258	-	2	6,725 16	
Raisins, jar,	do.	412,217	-	2	8,244 34	
other,	do.	-	96,715	1½	-	1,450 72
Candles, tallow,	do.	37,072	-	2	741 44	
wax, or spermaceti,	do.	1,223	-	6	73 38	
Cheese,	do.	36,277	-	7	2,539 39	
Soap,	do.	94,117	-	2	1,882 34	
Tallow,	do.	153,255	-	1½	2,298 82	
Mace,	do.	13,993	-	125	17,491 25	
Nutmegs,	do.	14,990	-	50	7,495 00	
Cinnamon,	do.	540	-	20	108 00	
Cloves,	do.	21,247	-	20	4,249 40	
Pepper,	do.	988,856	-	6	59,331 36	
Pimento,	do.	512,739	-	4	20,509 56	
Chinese cassia,	do.	190,599	-	4	7,623 96	
Tobacco,	do.	1,521	-	6	91 26	
Snuff,	do.	1,633	-	10	163 30	
Indigo,	do.	-	33,048	25	-	8,262 00
Cotton,	do.	-	468,932	3	-	14,067 96
Powder, hair,	do.	30	-	4	1 20	
gun,	do.	21,768	-	4	870 72	
Starch,	do.	8,407	-	3	252 21	
Glue,	do.	81,127	-	4	3,245 08	
Pewter plates and dishes,	do.	7,862	-	4	314 48	
Iron, anchors and sheet,	do.	852,949	-	1½	12,794 23	
slit and hoop,	do.	759,337	-	1	7,593 37	
Nails,	do.	2,112,223	-	2	42,244 46	
Spikes,	do.	280,215	-	1	2,802 15	
Quicksilver,	do.	1,966	-	6	117 96	
Ochre, in oil,	do.	10,808	-	1½	162 12	
dry,	do.	66,300	-	1	663 00	
Spanish brown,	do.	913,909	-	1	9,139 09	
White and red lead,	do.	2,525,273	-	2	50,505 46	
Lead,	do.	1,525,599	-	1	15,255 99	
Seines,	do.	2,482	-	4	99 28	
Cordage, tarred,	do.	677,405	-	2	13,548 10	
untarred	do.	90,188	-	2½	2,254 70	
Cables,	do.	101,213	-	2	2,084 26	
Steel,	cwt.	11,043	-	100	11,043 00	
Hemp,	do.	178,473	-	100	178,473 00	
Twine,	do.	2,925	-	400	11,700 00	
Glauber salts,	do.	133	-	200	266 00	
Coal,	bushels	392,857	-	5	19,642 85	
Malt,	do.	107	-	10	10 70	
Fish, dried,	quintals	7,333	-	50	3,666 50	
pickled, salmon,	barrels,	4,398	-	100	4,398 00	
mackerel,	do.	4,377	-	60	2,626 20	
other,	do.	1,905	-	40	762 00	
Glass bottles, (black quart)	grose	20,104	-	60	12,062 40	
Window, not above 8 inch. by 10,	100 sq. ft.	19,906	-	160	31,849 60	
do. do. 10 do. 12,	do.	4,449	-	175	7,785 75	
do. all above 10 do. 12,	do.	4,669	-	225	10,505 25	
Cigars,	M.	15,263	-	200	30,526 00	
Lime,	casks,	52	-	50	26 00	
Boots,	pairs,	1,095	-	75	821 25	
Shoes, silk,	do.	1,751	-	25	438 50	
kid and morocco,	do.	10,289	-	15	1,543 35	
other,	do.	723	-	10	72 30	
Cards, wool and cotton,	dozens,	5	-	50	2 50	
playing,	packs,	1,928	-	25	482 00	
					684,057 57	23,780 68
					23,780 68	
					660,276 89	

B 2.

A statement of the duties which accrued on the principal articles imported from Great Britain and her dependencies, during the year 1810, *with an estimate of the debentures issued on the same articles, deduced from a comparison with the whole amount of duties accruing, and debentures issued, during the same year, on all articles of the same description, imported from all countries.*

	Ad valorem	Spirits.	Cotton, spices, and indigo.	Sundries. (a.)
Gross amount of duties on articles imported from all countries, -	$8,121,337	1,315,085	681,414	283,778
Deduct gross amount of debentures issued on the exportation of such articles, - - - - - - - -	656,773	33,323	563,601	10,700
Nett revenue, - - - - - - -	$7,464,564	1,281,762	117,813	273,078
Gross amount of duties on such of the same articles as were imported from Great Britain and dependencies, - - -	6,174,510	561,893	192,710	244,244
Deduct estimated amount of debentures on the exportation of such of the said articles as were of British importation, - -	499,510	14,893	159,710	9,244
Estimated nett revenue on articles imported from Great Britain and dependencies, - - - - - - -	5,675,000	547,000	33,000	236,000

Nett revenue, as per statement A, for 1810. - - - - -		$12,513,000
Deduct nett revenue on articles imported from Great Britain and dependencies, viz:		
on merchandise ad valorem, - - -	$5,675,000	
spirits, - - - - - -	547,000	
cotton, spices, and indigo, - - - -	33,000	
sundries, - - - - - -	236,000	
		6,491,000
Nett revenue, after deducting that arising from British importations, - - -		$6,022,000

(*a*) Consisting of beer, pewter, anchors, sheet, slit, and hoop iron, nails and spikes, paints, lead, and manufactures of lead, steel, twine, and packthread, glass, coal, and fish. Some small items, not exceeding $10,000, are omitted.

NOTE.—Sugar, coffee, and molasses, are not included, as the whole quantity wanted for domestic consumption will be supplied from other countries.

C.

Statement of the Lands sold in the Districts of Marietta, Zanesville, Steubenville, Canton, Chillicothe, Cincinnati, Jeffersonville, and Vincennes, from 1st October, 1810, to 30th September, 1811; showing, also, the amount of receipts from individuals, and payments made by Receivers, during the same time, with the balance due, both on the 1st of October, 1810, and 1st October, 1811.

Offices.	Lands sold.		In hands of Receivers Oct. 1, 1810.	Due by Individuals, Oct. 1, 1810.	Receipts by Receivers from Individuals.		Payments by Receivers.			Balance due 1st October, 1811.		Total balance due 1st October, 1811.
	Acres.	Purchase Money.			On ac'nt of purchase money.	On account of forfeitures.	Into the Treasury.	The part for expenses.	Repayments.	From Individuals.	By Receivers.	
Marietta,	3,833.38	$8,786 81½	$1,735 32	$18,718 25	$7,317 19	$798 12	$6,689 38	$639 38	-	$20,187 87½	$3,161 25	$23,349 12½
Zanesville,	27,639.23	56,572 74	15,973 69	167,208 38½	69,791 70½	4,066 33½	81,561 16	2,811 99	$1,151 18	153,989 42	7,119 39	161,108 81
Steubenville,	18,886.34	46,363 38	23,095 40	231,710 16¼	101,291 39½	18,140 68½	95,469 59¾	3,821 45¾	5,968 32	176,782 14¾	41,089 56¼	217,871 71
Canton,	27,130.75	54,261 50	6,546 74¼	68,936 60¼	35,926 21¾	-	16,322 39½	1,987 48½	-	87,271 88½	26,150 56½	113,422 45
Chillicothe,	12,017.14½	30,672 76	56,680 53	152,731 29	81,280 25	16,616 57	83,374 77½	3,680 27½	136 49	102,126 80	71,066 08½	173,192 88½
Cincinnati,	67,116.31	152,057 52	128,706 29¾	799,789 47	214,651 38¼	9,840 03	302,157 79¼	6,722 81¼	386 04	737,195 60¾	50,653 87¾	787,849 48½
Jeffersonville,	35,756.00	71,512 00	13,658 78	101,274 99	55,258 67	80 00	59,003 74	2,342 15	-	117,528 32	9,993 71	127,522 03
Vincennes,	14,637.99	29,275 98	9,015 40	106,269 89¼	31,256 25	-	37,824 20	2,108 52	-	101,289 62¼	5,447 45	106,737 07¼
	207,017.14½	$449,502 69½	255,412 16	1,646,642 01¼	599,773 06	49,541 74	*a*.682,403 04	24,114 07	7,612 03	1,496,371 67¾	214,681 89	1,711,053 56¾

Total sales of lands from the opening of the Land Offices to the 1st of October, 1810, - - - - - - - - - - Acres, 3,167,826.28¾ Dolls. 6,681,349 57

Amount sold since, as above, - - - - - 207,017.14½ 449,502 69½

3,374,843.43¼ 7,130,852 26¼

(*a*.) Paid into the treasury, in specie, by warrants on Receivers:

For payments made by themselves, - - - - - - - - - - $677,252 70

For payments made by individuals, - - - - - - - - - - 17,792 06

$695,044 76

Warrants on Receivers, for payments made by them prior to 1st October, 1810, - - - - - - - 16,986 51

678,058 25

Moneys paid by individuals to the Treasurer of the United States, included in the amount of warrants on Receivers, prior to 1st October, 1810, but not till now stated in the accounts of Receivers, - - - - - - - - - 4,344 79

$682,403 04

STATEMENT C—Continued.

Estimate showing when the instalments which compose the balance due from individuals will become payable.

OFFICES.	Remaining due in 1811.	Becoming due in 1812.	Becoming due in 1813.	Becoming due in 1814.	Becoming due in 1815.	TOTAL BALANCE.
Marietta, - -	$5,855 20½	$4,772 99	$4,234 74	$3,510 76	$1,814 18	$20,187 87½
Zanesville, - -	33,428 27	43,026 22	40,225 05	30,739 28	6,570 60	153,989 42
Steubenville, - -	64,884 10¾	49,753 45	35,623 06	23,883 12	2,638 41	176,782 14¾
Canton, - -	-	31,207 23	26,942 44	18,601 07	10,521 14½	87,271 88½
Chillicothe, - -	45,517 35	24,032 62	16,851 99	10,571 74	5,153 10	102,126 80
Cincinnati, - -	316,545 98	210,556 71	100,061 77	84,331 18	25,699 96¾	737,195 60¾
Jeffersonville, -	-	38,334 07	39,324 34	27,887 54	11,982 37	117,528 32
Vincennes, - -	42,182 01¼	24,029 02	18,749 73	10,963 61	5,365 25	101,289 62¼
	$508,412 92½	425,712 31	282,013 12	210,488 30	69,745 02¼	1,496,371 67¾

NOTE.—The last return from Zanesville was up to 31st July, 1811.

TREASURY DEPARTMENT, *November*, 1811.

Cc.

Statement of the Lands sold in the Mississippi Territory, from the time of the last report thereon to the 30th September, 1811; *showing, also, the amount of receipts from Individuals, and payments made by Receivers, during the same time, with the balance due.*

Offices.	Lands sold.		In hands of Receivers, per last report.	Due by individuals, per last report.	Receipts by Receivers.	
	Acres.	Purchase money.			On account of purchase money.	On account of forfeitures.
Madison county, -	48,463.70	$97,922 97	$26,333 89¼	$130,765 97½	$44,085 62½	$249 39
West of Pearl river,	33,449.46	66,898 92	2,249 17	243,760 65	36,150 37	62 96
East of Pearl river,	- -	- -	1,038 91	15,668 71	240 00	- -
	81,913.16	$164,821 89	$29,621 97¼	$390,195 33½	$80,475 99½	$305 35

Offices.	Payments by Receivers.			Balance due.		Total balance due.
	Into the Treasury.	The part for expenses.	Repayments.	From individuals.	By Receivers.	
Madison county, -	$45,952 85	$2,538 35	- -	$184,603 32¼	$24,709 05½	$209,312 38
West of Pearl river,	30,353 79	1,980 70	$79 18	274,509 20	8,029 53	282,538 73
East of Pearl river,	300 00	- -	- -	15,428 71	978 91	16,407 62
	(*a.*) 76,606 64	$4,519 05	$79 18	$474,541 23¼	$33,717 69¼	$508,258 73

TOTAL SALES OF LANDS.

	Acres.	Dollars.
Amount of lands sold from the opening of the offices, per last report, - - -	257,395.97½	538,446 77
Amount sold since, as above stated, - - - - - - - -	81,913.16	164,821 89
	339,309 13½	703,268 66
(*a.*) Paid into the treasury, in specie, by warrants on Receivers, - - - - - -		$72,016 47
Payments by Receivers, to be covered by warrants, - - - - - - -		4,590 17
		$76,606 64

Cc—Continued.

Estimate showing when the instalments, which compose the balance due from individuals, will become payable.

OFFICES.	Remaining due in 1811.	Becoming due in 1812.	Becoming due in 1813.	Becoming due in 1814.	Becoming due in 1815	Total balance due.
Madison county, -	$13,677 89¼	$53,203 72	$69,180 38	$32,564 67	$15,976 66	$184,603 32¼
West of Pearl river,	124,850 64	53,756 61	58,468 05	25,812 51	11,621 39	274,509 20
East of Pearl river,	9,662 19	3,901 51	1,865 01	- -	- -	15,428 71
Dolls.	148,190 72¼	110,861 84	129,513 44	58,377 18	27,598 05	474,541 23¼

TREASURY DEPARTMENT, *November*, 1811.

D.

An estimate of the principal redeemed of the Debt of the United States, from the 1st of October, 1810, to the 30th of September, 1811, and also from the 1st April, 1801, to 30th September, 1811.

	Redemption from 1st Oct. 1810, to 30th Sept. 1811.	Redemption from 1st April, 1801, to 30th September, 1810, per the Secretary's report of 11th Dec. 1810.	Total redemption, from 1st April, 1801, to 30th Sept. 1811.
The amount of warrants issued on the Treasurer of the U. States, on account of the interest of the domestic debt, and of the reimbursement of the old six per cent. and deferred six per cent. stocks, from the 1st October, 1810, to the 30th September, 1811, exclusive of a repayment of $140,000, and of the reimbursement of the exchanged six per cent. stock, as stated below, was, - - - - $3,153,408 01			
Deduct interest which accrued during the same period, calculated quarter yearly, - 1,846,260 45			
Reimbursement of the old six per cent. and deferred stocks,	$1,307,147 56	$12,005,699 01	$13,312,846 57
Do. of the navy six per cent. stock, - -	- -	711,700 00	711,700 00
Do. of the 5½ per cent. stock, - - -	- -	1,847,500 00	1,847,500 00
Do. of the 4½ per cent. stock, - - -	- -	176,000 00	176,000 00
Do. and purchase of eight per cent. stock, -	- -	6,359,600 00	6,359,600 00
Do. do. of the exchanged 6 per cent. stock,	3,751,125 26	2,542,225 86	6,293,351 12
Payments made for lands in certificates of the debt of the United States, - - - - - -	- -	268,240 70	268,240 70
Payments to foreign officers, and for certain parts of the domestic debt, - - - - - -	- -	90,092 58	90,092 58
Payments on account of domestic loans, - - -	- -	3,440,000 00	3,440,000 00
Reimbursement of the foreign debt, - - -	- -	(*a.*) 10,075,004 00	10,075,004 00
	$5,058,272 82	$37,516,062 15	(*b.*) 42,574,334 97

Notes to Statement D.

(*a.*) This sum of $10,075,004, is the true amount of the foreign debt, (including principal and premiums) actually due on the 1st April, 1801; the whole of it having been reimbursed, this sum is substituted for that of $10,239,442 33, inserted in the estimate D of last year, in which the advances for interest, payable in Europe, on the Louisiana stock, had been blended with the payment for principal of the old foreign debt.

(*b.*) To this sum of - - - - - - - - - - - -		$42,574,334 97
Must be added—		
Difference between the nominal amount of three per cent. stock, extinguished, and that of converted stock, issued under the act of 11th February, 1807, - - -	$1,001,458 45	
Difference between the nominal amount of six per cent. and deferred stocks, as here stated, and the amount actually reimbursed, as per accounts settled at the treasury, arising from unclaimed dividends and arrears of interest,	280,884 60	
	$1,292,343 05	
From which deduct reimbursement on stock paid in for lands, prior to the 30th September, 1805, - - - - - - - - -	4,229 90	
		1,288,113 15
True amount reimbursed from 1st April, 1801, to 30th September, 1811, - -		43,862,448 12
The reimbursement of six per cent. and deferred stocks, on the 31st December, 1811, is estimated at - - - - - - - -	$865,909 97	
The reimbursement of converted stock, - - - - -	1,294,452 29	
		2,160,362 26
Amount reimbursed from 1st April, 1801, to 1st January, 1811, as per Secretary's report,		$46,022,810 38

TREASURY DEPARTMENT, *Register's Office, 20th November*, 1811.

JOSEPH NOURSE, *Register.*

Dd.

Statement of the amount of the Public Debt on 1st April, 1801, and on the 1st January, 1812.

			Principal.	Interest.	
DEBT ON 1ST APRIL, 1801.					
Six per cent. and deferred, unredeemed,			$37,887,840 54	$2,273,270 43	
Three per cent. outstanding,			19,102,477 89	573,074 33	
Five and a half per cent.		$1,847,500 00			
Four and a half per cent.		176,000 00			
Eight per cent. (including $800 over-issued)		6,482,500 00			
Navy six per cent.		711,700 00			
Temporary loans, viz: at six per cent.	2,040,000				
Do. do. five per cent.	1,400,000				
		3,440,000 00			
			12,657,700 00	863,218 50	
1796 six per cent.			80,000 00	4,800 00	
Foreign debt on 1st January, 1801,		10,419,000 00			
Deduct principal and premiums paid between 1st January and 1st April, 1801,		343,996 00			
			10,075,004 00	466,100 00	
Unfunded debt, consisting of such parts of the registered debt, and debt due to foreign officers, as have been subsequently paid,			90,092 58		
					$4,180,463 26
Debt 1st April, 1801,			79,892,115 01		
Reimbursements from 1st April, 1801, to 1st January, 1812, viz:					
On six per cent. and deferred stocks,		20,820,744 46	- -	1,249,244 67	
On three per cent. including reimbursement of converted stock, and deducting converted stock outstanding,		2,379,269 44	- -	(a)54,418 53	
Eight, five and a half, four and a half, and Navy six per cent. stocks, and temporary loans, paid all in full,		12,657,700 00	- -	863,218 50	
Foreign debt, paid in full,		10,075,004 00	- -	466,100 00	
On account of unfunded debt,		90,092 58			
Total reimbursement,			46,022,810 48		2,632,981 70
DEBT ON 1ST JANUARY, 1812.					
1. *Old Debt, viz.*					
(b) Six per cent. and deferred,		17,067,096 08	- -	1,024,025 76	
(c) Three per cent.	16,157,890 04				
Converted six per cent.	565,318 41				
		16,723,208 45	- -	518,655 80	
1796 six per cent.		80,000 00	- -	4,800 00	
Old debt,			33,870,304 53		1,547,481 56
2. *New Debt, viz.*					
Louisiana six per cent. stock,			11,250,000 00	- -	675,000 00
Total amount of debt, 1st January, 1812,			45,120,304 53	- -	2,222,481 56
The reimbursement of principal for 1812, will be $1,569,900 65, thus:					
Nominal amount of six per cent. and deferred stocks, $32,424,080 14, at 8 per cent. =				2,593,926 41	
Of which is interest, as above,				1,024,025 76	
					1,569,900 65
Total amount annually payable on the public debt, after 1812,					$3,792,382 21

Notes to Statement Dd.

(a) Interest extinguished on $2,379,269 34, at 3 per cent.		$71,378 08	
Deduct interest increased 3 per cent. on $565,318 41 converted 6 per cent. stock outstanding,		16,959 55	
Diminution of interest on 3 per cent. stock		54,418 53	
(b) Six per cent. and deferred stocks, 1st January, 1801:			
Nominal amount, exclusive of the sinking fund,			$41,895,310 01
The previous reimbursements by the accounts of receipts and expenditures, amounted to		3,976,239 84	
Deduct for an error inserted in the accounts for the year 1803,		24,210 31	
		3,952,029 53	
But of that reimbursement there had been paid on stock transferred to the sinking fund, a sum of		4,177 72	
Leaving for the reimbursement on the above stated nominal amount,			3,947,851 81
And making, for the unredeemed amount, as per report of April, 1808,			37,947,458 20
The reimbursement paid on 31st March, 1801, was			59,617 66
Unredeemed 6 per cent. and deferred, on 1st April, 1801,			37,887,840 54

Notes to Statement Dd—Continued.

The payments of principal, from 1st April, 1801, to January 1, 1812, are as follows:

1. Annual reimbursements from 1st January, 1801, to 1st January, 1811, per printed accounts of receipts and expenditures,		13,012,741 19	
Deduct reimbursement for 1st quarter of 1801, as above,		59,617 66	
		12,953,123 53	
Reimbursement of the year 1811, estimated at		1,499,000 00	
		14,452,123 53	
2. Paid in for lands and purchased, viz:			
For lands, unredeemed amount, as stated in the several estimates marked D,	61,282 10		
Deduct on account of the nominal amount, instead of the unredeemed amount, having been inserted in these estimates prior to 30th September, 1805,	4,229 90		
	57,052 20		
Purchased in 1806,	17,517 61		
		74,569 81	
3. Exchanged stock reimbursed in full,		6,294,051 12	
			20,820,744 46
Unredeemed amount on 1st January, 1811,		18,566,096 08	
Deduct reimbursement of 1811, estimated, as per above, at		1,499,000 00	
			17,067,096 08
(*c.*) Three per cent. stock on 1st January, 1801, (including Higgins' stock, 17.18, stated subsequently in the accounts) per report of April, 1808,			19,093,902 21
Do. issued subsequent thereto,			8,575 68
Total outstanding 1st April, 1801,			19,102,477 89
Reimbursements:			
1. Surrendered in exchange for converted stock,		2,861,309 15	
2. Paid in for lands,		83,278 70	
			2,944,587 85
Outstanding on 1st January, 1812,			16,157,890 04
From the above amount of reimbursements,		2,944,587 85	
Deduct outstanding converted stock, on 1st January, 1812,		565,318 41	
Makes the reimbursement on 3 per cent. stock (including converted) from 1st April, 1801, to 1st January, 1812,			2,379,269 44
Viz. Difference between 3 per cent. surrendered and converted stock, issued under the act of February 11, 1807,		1,001,458 45	
Three per cent. stock paid in for lands,		83,278 70	
Converted do. do.		80 00	
Do. do. to be reimbursed on the 31st December, 1811,		1,294,452 29	
			2,379,269 44

E.

Statement of Receipts and Payments at the Treasury of the United States, from 1st October, 1810, to the 30th September, 1811.

Cash in the treasury, subject to warrant, 1st October, 1810,			$3,459,029 72		
Received for the proceeds of the customs,		$12,490,656 14			
Internal revenue,	6,319 60				
Direct tax,	6,362 87				
		12,682 47			
Sales of public lands,		767,061 23			
Cents and half cents coined at the mint,		8,463 78			
Fees on patents,		6,480 00			
Public arms sold to States,		71,906 00			
Postage of letters,		37 70			
Salt works in the Illinois territory,		2,500 00			
Fines, penalties, and forfeitures,		11,105 24			
Seamen's wages paid to consuls in foreign countries,		2,035 00			
Payment by an unknown person, through the President of the United States,		250 00			
Repayments,		168,268 81			
			13,541,446 37		
Loan from Bank United States on 31st December, 1810,			2,750,000 00		
				Payments on the following accounts:	
				Civil Expenses, both foreign and domestic, viz:	
				Civil list, proper,	$620,620 16
				Light house establishment,	112,018 76
				Marine hospital establishment,	58,822 34
				Invalid pensions,	74,674 68
				Public buildings in Washington,	600 00
				Furniture for the President's house,	1,000 00
				Third census,	166,699 66
				Prize money for Navy pension fund,	7,106 25
				Mint establishment,	28,999 96
				Grants and miscellaneous claims,	23,036 96
				Better accommodation of the General Post Office, &c.	4,700 00
				Unclaimed merchandise,	224 93
				Surveys of public lands, 69,741 70	
				Ascertaining land titles in Louisiana, 11,426 06	
					80,167 76
				Roads within the State of Ohio, 19,000 00	
				From Cumberland to the Ohio, 6,861 50	
				From the Mississippi to the Ohio, 209 25	
					26,070 75
				Trading houses with the Indians,	3,975 00
				Contingent expenses of Government,	3,396 00
				Intercourse with foreign nations,	207,745 77
					$1,360,858 98
				Military Expenses, viz:	
				Pay, subsistence, clothing, &c. of the army, 1,463,000	
				Fortification of ports and harbors, 165,000	
				Ordnance, arms, arsenals, &c. 501,000	
					2,129,000 00
				Indian department,	142,725 00
					2,271,795 00
				Navy.	
				Repairs and contingencies,	542,000 00
				Ordnance and arms,	62,000 00
				Navy Yards,	74,000 00
				Marine corps,	251,000 00
				Pay, provisions, and other expenses,	1,207,000 00
					2,136,000 00
				Public Debt.	
				Interest and charges,	2,225,800 93
				Principal discharged,	5,058,272 82
				Repayment of loan to Bank United States,	2,750,000 00
					10,034,073 75
				Balance in the treasury subject to warrant, September 30, 1811,	3,947,818 36
			$19,750,476 09		$19,750,476 09

12th Congress.] No 353. [1st Session.

DUTIES AND DRAWBACKS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, NOVEMBER 27, 1811.

Sir: Treasury Department, *November* 26, 1811.

In obedience to the permanent order of the House of Representatives, passed on the third of March, 1797, I have the honor to transmit a statement exhibiting the amount of duties and drawbacks on goods, wares, and merchandise, imported into the United States, and exported therefrom, during the years 1808, 1809, and 1810.

I have the honor to be, very respectfully, sir, your obedient servant,

ALBERT GALLATIN.

The Hon. the Speaker *of the House of Representatives.*

A Statement exhibiting the amount of Drawback payable on sundry articles exported from the United States, in the years 1808, 1809, *and* 1810, *compared with the amount of Duties collected on the same, respectively.*

Species of Merchandise.	In the year 1808.		In the year 1809.		In the year 1810.	
	Duties received.	Drawback payable.	Duties received.	Drawback payable.	Duties received.	Drawback payable
On Merchandise—	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.
Paying a duty of 15 per cent. *ad val.*	2,763,110	71,967	3,522,184	506,770	6,598,612	612,069
Do 17½ do	469,954	7,667	939,667	78,809	1,392,219	38,975
Do 22½ do	15,260	238	73,363	1,957	130,506	5,729
Wines, Madeira,	61,275	7,029	174,290	10,435	176,208	21,085
Burgundy and Champaigne,	453	114	112	17	422	
Sherry and St. Lucar,	106,492	150	137,543	1,846	31,082	8,914
Claret,	9,022	1,168	795	9,071	2,890	537
Lisbon, Oporto, &c.	24,478	153	66,733	3,879	37,435	651
Teneriffe, Fayal, &c.	79,560	3,848	148,153	9,850	166,856	16,516
All other,	179,747	41,896	20,763	120,217	72,181	29,120
Spirits, distilled from grain,	61,024	2,078	27,944	2,066	45,099	131
Do from other materials,	1,306,455	13,313	1,390,970	68,918	1,269,976	33,192
Do from domestic produce,	-	-	80	-	10	
Molasses,	325,899	-	274,982	1,941	385,999	969
Beer, Ale, and Porter,	1,356	-	4,816	625	12,635	100
Teas, Bohea,	77,065	-	15,574	6,700	175,924	13,485
Souchong,	288,622	1,017	37,054	182,791	449,634	43,059
Hyson,	257,978	889	129,937	106,625	417,331	102,382
Other Green,	352,222	726	150,406	67,338	518,925	76,687
Coffee,	1,606,385	26,661	1,936,508	1,480,297	1,563,159	1,206,337
Cocoa,	21,196	-	29,053	51,366	46,088	8,110
Chocolate,	32	-	50	-	80	
Sugar, Brown,	1,686,962	35,647	1,285,422	735,144	1,300,367	577,394
White Clayed,	602,105	7,707	429,580	614,456	522,498	437,585
Loaf and Candy,	347	-	129	93	300	
Other refined,	2,456	-	31	2,122	2	
Almonds,	4,602	809	4,841	1,420	1,970	707
Currants,	691	113	1,620	-	2,087	1,456
Prunes and Plums,	600	13	845	33	545	193
Figs,	1,600	-	3,550	-	7,061	323
Raisins, in jars and boxes,	11,986	82	26,054	715	10,902	2,542
Do all other,	14,184	145	39,877	568	5,636	6,814
Candles, Tallow,	1,025	181	29	2,240	1,183	423
Wax,	197	-	42	134	73	
Cheese,	5,065	720	1,766	10,046	2,905	290
Soap,	7,001	630	1,621	7,209	4,169	2,162
Tallow,	4,344	-	576	5,413	2,345	
Spices, Mace,	1,393	-	3,142	4,388	23,276	5,582
Nutmegs,	4,849	-	24,199	2,018	48,284	39,361
Cinnamon,	1	110	349	-	108	
Cloves,	5,942	-	10,284	4,188	24,444	19,452
Pepper,	266,279	21,144	286,065	363,313	349,262	279,783
Pimento,	11,768	-	14,532	673	22,622	1,912
Chinese Cassia,	9,568	-	3,618	7,453	16,355	8,425
Tobacco,	125	-	31	-	95	
Snuff,	1,181	-	199	656	756	520
Indigo,	235,999	497	24,855	117,497	186,090	185,299
Cotton,	101,647	279	12,558	87,807	10,973	23,807
Powder, Hair,	112	-	5	37	1	
Gun,	4,653	-	3,274	487	1,178	279
Starch,	1	-	43	-	260	
Glue,	556	-	2,377	-	3,772	465
Pewter Plates and Dishes,	324	-	852	-	314	
Anchors and Sheet Iron,	4,906	-	12,414	-	12,878	
Hoop and Slit Iron,	3,978	-	3,960	1,654	8,691	905
Nails,	4,658	1,474	29,328	8,429	45,160	2,757
Spikes,	8	-	1,819	43	2,895	88
Quicksilver,	619	-	763	125	118	
Paints, Ochre, Yellow, in Oil,	24	-	145	-	162	
Dry Yellow,	702	-	526	-	664	
Spanish Brown,	2,945	-	12,345	165	9,920	475
White and Red Lead,	35,660	-	60,445	86	50,754	235

STATEMENT—Continued.

SPECIES OF MERCHANDISE.	IN THE YEAR 1808.		IN THE YEAR 1809.		IN THE YEAR 1810.	
	Duties received.	Drawback payable.	Duties received.	Drawback payable.	Duties received.	Drawback. payable.
	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.
Lead, and manufactures of,	20,241	401	11,414	1,898	15,820	532
Seines,	7	-	88	-	99	
Cordage, Tarred,	46	215	932	2,491	16,918	3,247
Do. Untarred,	386	-	316	8	2,292	27
Cables,	-	-	338	178	3,776	1,625
Steel,	7,264	-	14,839	1,954	15,092	3,883
Hemp,	5,932	-	17,188	697	178,760	
Malt,	-	-	-	-	11	
Twine and Pack-thread,	4,499	-	3,016	54	12,135	379
Glauber Salts,	11	-	169	-	265	
Salt,	6,017	113	43			
Coal,	7,164	-	18,410	-	19,907	
Fish, Dried,	10,944	-	4,710	-	4,031	
Pickled, Salmon,	100	-	1,204	-	4,835	
Mackerel,	737	-	2,639	-	2,872	
All other,	373	-	1,363	-	802	
Glass, Black Quart Bottles,	1,649	73	4,700	670	12,912	358
Window,	7,234	109	45,854	284	51,299	988
Cigars,	32,454	-	44,956	6,224	41,893	10,285
Lime,	1	-	23	-	26	
Boots,	547	-	441	127	829	
Shoes and Slippers of Silk,	1,446	-	275	1,197	445	
Do. all other,	1,872	-	791	696	1,724	86
Cards, Wool and Cotton,	-	-	-	-	3	
Playing,	1,045	-	388	-	988	488
Dollars,	11,158,617	249,396	11,559,185	4,706,608	16,562,080	3,839,160

TREASURY DEPARTMENT, *Register's Office, November* 14, 1811.

JOSEPH NOURSE, *Register.*

12th CONGRESS.] No. 354. [1st SESSION.

ASSAYS OF FOREIGN COINS.

COMMUNICATED TO THE SENATE, ON THE 29TH OF NOVEMBER, 1811.

The Secretary of the Treasury, in obedience to the act, entitled "An act regulating the currency of foreign coins in the United States," respectfully reports:

That assays of the foreign gold and silver coins, made current by that act, have been made at the Mint of the United States, conformably thereto, the result whereof is shown in a letter of the Director of the Mint, dated November 22, 1811, which is annexed to this report, and which is prayed to be received as part thereof.

All which is respectfully submitted.

ALBERT GALLATIN.

TREASURY DEPARTMENT, *November* 26, 1811.

MINT OF THE UNITED STATES, *November* 22, 1811.

SIR:

Agreeably to your desire, I have caused assays to be made of the several species of foreign gold and silver coins, made current in the United States, by an act of Congress of 10th April, 1806; the result of which, according to the assayer's report, is as follows:

Gold coins of Great Britain.

		C.	grs.
No. 1, on 5 pieces of different dates, prior to the year	1806,	22	0
2, " 5 " " " " "	1806,	22	0
3, " 5 " " " " "	1808,	22	0
4, " 5 " " " " "	1809,	22	0
5, " 5 " " " " "	1810,	22	0

Gold coins of France.

No. 1, on 5 pieces of different dates prior to the year	1806,	21	23/24
2, " 5 " " " " "	1806,	21	23/24
3, " 5 " " " " "	1807,	21	23/24
4, " 2 " " " " "	1808,	21	23/24
5, " 2 " " " " "	1809,	21	23/24
6, " 1 " " " " "	1810,	21	23/24
7, " 5 " " " " "	1811,	21	23/24

Gold coins of Spain.

		C.	grs.
No. 1,	on 4 pieces of different dates prior to the year 1806,	20	3¾
2,	" 3 " " " " " " 1806,	20	3
3,	" 3 " " " " " " 1807,	20	3¼
4,	" 3 " " " " " " 1808,	20	3
5,	" 3 " " " " " " 1809,	20	3¼
6,	" 3 " " " " " " 1810,	20	3¾
7,	" 3 " " " " " " 1811,	20	3⅓

Gold coins of Portugal.

No. 1,	on 5 pieces of different dates prior to the year 1806,	22	0
2,	" 2 " " " " " " 1806,	22	0
3,	" 3 " " " " " " 1807,	22	0
4,	" 5 " " " " " " 1808,	22	0
5,	" 5 " " " " " " 1809,	22	0
6,	" 5 " " " " " " 1810,	22	6

Silver coins of France.

		oz.	dwt.	grs.
No. 1,	on 5 crowns of different dates	10	18	12
2,	on 5 five francs pieces different dates,	10	15	12

Silver coins of Spain.

No. 1,	on 5 pieces of different dates, prior to the year 1806,	10	15	12
2,	" 5 " " " " " " 1806,	10	15	00
3,	" 5 " " " " " " 1807,	10	15	06
4,	" 5 " " " " " " 1808,	10	15	12
5,	" 5 " " " " " " 1809,	10	15	06
6,	" 5 " " " " " " 1810,	10	15	12
7,	" 5 " " " " " " 1811,	10	15	00

From the above report of the assayer, it appears:

1st. That the gold coins of Great Britain and of Portugal are all uniformly of the same quality, and exactly equal to that of the gold goins of the United States; and therefore their intrinsic value is at the rate of 100 cents for 27 grains, or $88\frac{8}{9}$ cents per dwt.

2d. That the gold coins of France are all very nearly of the same quality. The average from the above assays being 21 $2\frac{5}{11}$ nearly, will give their value at the rate 100 cents for $27\frac{47}{100}$ grains, or $87\frac{37}{100}$ cents per dwt.

3d. That the gold coins of Spain are somewhat variable in their qualities. The average from the above assay being 20 $3\frac{2}{7}$ will give their intrinsic value at the rate of 100 cents for $28\frac{53}{100}$ grains, or $84\frac{13}{100}$ cents per dwt.

4th. That the intrinsic value of the French crown, supposing its weight 18 *dwt.* 17 *grs.*, is, from the above assay, $110\frac{1}{100}$ cents; and that of the Ecu, or five francs piece of Napoleon, supposing its weight 16 *dwt.* 2 *grs.* (which is very nearly the average) $=93\frac{14}{100}$ cents.

5th. That the silver coins of Spain are very nearly of the same uniform quality. The average from the above assay being 10 *oz.* 15 *dwt.* 17 *grs.* nearly, will give the intrinsic value of the Spanish dollar, if of the full weight of 17 *dwt.* 7=$100\frac{24}{100}$ cents.

I have the honor to be, sir, with great respect and esteem,

Your most obedient servant,

R. PATTERSON.

The Honorable ALBERT GALLATIN, *Secretary of the Treasury.*

12th CONGRESS.] No. 355. [1st SESSION.

ENCOURAGEMENT TO THE CULTURE OF HEMP.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, DECEMBER 7, 1811.

To the Honorable the Senate and House of Representatives of the United States, the petition of the inhabitants of the county of Sussex, in the State of New Jersey, humbly showeth:

That your petitioners are owners of considerable tracts of land, situated in the county of Sussex, that are suitable for the cultivation of hemp; which they have been at a heavy expense in draining, with the view of turning them to that use. They have been led to this object by the high prices which that article has hitherto borne in our markets; and, more particularly, by the encouragement held out by Congress to every improvement and extension of the agriculture and manufactures of this country—objects always dear to them, but much more so in the present convulsed state of the world; which has drawn from its accustomed employment the capital of the country, and with it the enterprise and industry of our citizens, which now turns its activity to the improvement of the interior of our country. Your petitioners have seen, with regret and disappointment, that the state of affairs abroad, which has curtailed or annihilated almost every other branch of commerce, has greatly increased the importation of hemp; much to their individual prejudice, and (as they beg permission to show) to the material prejudice of the country generally. In the counties of Sussex and Morris, there are not less than thirty thousand acres of land, adapted to the growing of hemp; and, in the county of Orange, which adjoins, a much greater quantity. These lands have heretofore been but little cultivated, and were of small value to the owners; in very many instances wholly unproductive. And as they were in most instances inundated during a part of the year, and filled with stagnant waters, the health of large districts of country has been greatly injured. To redeem these lands, therefore, and to render them susceptible of growing, in abundance, an article of such national importance as that of hemp, is a great and lasting gain to the country, in every point of view, and, perhaps, very essential to its independence. The importation of hemp, on the contrary, is a continual source of national loss. This article (as your honorable body well knows) is brought from countries that want few of the products of this country; and who are, besides, our rivals in many of the leading articles which

we have for exportation. The balance of trade with them is consequently largely against us; and, to extinguish this balance, the specie is drained from our country.

Your petitioners are fully of opinion that, with suitable legislative encouragement, there will be raised not only enough hemp for the consumption of the United States, but that it will become, in a short period of time, an important article of exportation. This encouragement is the more necessary at this time, to counteract the injury that is likely to be produced by a continuance of the state of things before alluded to; and to afford a more immediate and certain prospect of gain to the cultivator, inducing, by this means, others to embark their capitals in like enterprises; who would else be discouraged by the heavy expense that is unavoidably incurred in the outset, and which affords no return till after several years of persevering industry.

Such are the motives which have led your petitioners to apply to the General Government for assistance. They will not presume to point out the mode, whether by a bounty on domestic hemp, or an additional duty on foreign; this they leave to the wisdom of Congress. That every thing will be done that is consistent with the duties they owe to all classes, they have a sufficient pledge in the deep interest which the Government has always taken in raising the value of our native soil, and in lessening our dependence on foreign countries.

JAMES LUDLUM, *and others.*

November, 1811.

12th CONGRESS.] No. 356. [1st SESSION.

REMISSION OF DUTIES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, DECEMBER 9, 1811.

Mr. NEWTON, from the Committee on Commerce and Manufactures, to whom was referred the petition of Najah Taylor and Nathaniel Richards, for themselves, and in behalf of Gustavus Upton, made the following report:

That the petitioners state, that Gustavus Upton, in October, 1807, purchased, in France, sundry articles of merchandise, which, in the month of February, 1808, were shipped in the Ceres, for New York, and the voyage commenced, but which was relanded in consequence of information received, that the British Government had issued orders for the capture of all American vessels bound to or from the ports of France. That no safe opportunity offering for the conveyance of the merchandise to the United States, in December, 1808, when one of the petitioners (Gustavus Upton) left France for Great Britain; having previously given instructions to Messrs. McCarthy and Brothers of Bordeaux to ship the merchandise to the United States directly, if a conveyance could be obtained: and, if not, to forward the same to England, whence, it was supposed, the merchandise might be shipped to the United States, with ease and safety. The petitioners further state, that, on the 12th of April, 1809, a conveyance was engaged for the said merchandise for London, in the ship Yaug Fran Agena Sophia, of Kniphausen. On the merchandise arriving in the port of London, liberty to land the same, for sale, was refused, but granted to reship it for the United States; which was done in June, 1809, on board the Rhadius, Captain Farly, for New York, and reached that port on the 18th of October, 1809, in contravention of the provisions of the act of Congress, entitled "An act to interdict the commercial intercourse between the United States and Great Britain and France, and their dependencies, and for other purposes," passed the 1st of March, 1809. The petitioners further state, that, on the arrival of the said merchandise at New York, they gave notice thereof to the collector, and that they had no intention of violating any law; that the merchandise, notwithstanding the fair and open procedure of the petitioners, was taken into the custody of the revenue officers, and that, on a petition to the Secretary of the Treasury, in conformity to the act, entitled "An act to provide for mitigating or remitting the forfeitures, penalties, and disabilities, accruing in certain cases therein mentioned," he decided that the said merchandise should be delivered to the petitioners, on their payment of costs, double duties on the articles imported contrary to law, and a sum equal to the extra duties imposed by his decision, for the use of the custom house officers at New York; with which decision the petitioners complied. They now pray the National Legislature that the sums of money which they have been made to pay, over and above the legal duties, may be refunded.

The Committee can see no great hardship in this case. The merchandise seized was prohibited, and the whole importation, had a prosecution been instituted, would have been condemned as an importation contravening the provisions of the act, entitled "An act to interdict the commercial intercourse between the United States and Great Britain and France and their dependencies, and for other purposes," passed the 1st day of March, 1809. The petitioners or shippers must have known that the merchandise was liable to seizure prior to the shipment of the same at London for the United States, the shipment having taken place more than three months subsequent to the passage of the abovementioned act.

So far from being liable to the charge of rigor in the application of law to the petitioners' case, the Committee are of opinion that the Secretary of the Treasury exercised the powers with which he is by law invested, with great moderation.

From this view of the subject, the Committee beg leave to recommend the adoption of the following resolution:

Resolved, That the prayer of the petition is unreasonable, and ought not to be granted.

12th CONGRESS.] No. 357. [1st SESSION.

PROTECTION TO MANUFACTURES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, DECEMBER 23, 1811.

To the Honorable the Senate and House of Representatives of the United States in Congress assembled, the petition of the subscribers, citizens of the State of New Jersey, respectfully represents:

That your petitioners are concerned in the manufactory of iron, for which the district of country wherein they reside is peculiarly adapted. Our hills and mountains abound with iron ore, of the best quality, adequate to supply the whole of the United States, and they also furnish streams of water, and fuel, sufficient to convert this ore into bar iron, castings, nails, &c. &c.

Whilst our commerce was undisturbed by the freebooters of Europe, our iron manufactories afforded us a living profit. Of late, the large importations form Russia and Sweden, and consequent reduction of price; the diminution

of commerce, and great difficulty of making sale of our iron for cash, have so effectually embarrased our operations, that really we know not what course to pursue.

If we suffer our works to lay idle, after expending, perhaps, the *whole* of our capital in erecting them, we are most certainly *ruined;* and if we persist in conducting them, under such heavy embarrasments, we are almost *as certainly* ruined. In this dilemma, then, we appeal to the National Legislature, to relieve us from a situation which we could neither foresee nor prevent. We look to them with confidence, to cherish and foster, with parental care, establishments which, we are bold to say, may render us independent of Europe, in an article so highly important to the agricultural, commercial, and manufacturing interests of our country.

We solicit from your honorable body no other assistance than such as has been frequently extended to establishments of less importance than ours. If an entire prohibition to import iron from Europe should be judged inexpedient, we trust that the wisdom and patriotism of Congress will not hesitate in protecting us from ruin, by imposing such an additional duty on this article, when imported, as may enable us to proceed in exploring and bringing forth the hidden treasures of our mountains.

And your petitioners, as in duty bound, will ever pray.

JOSIAH MUNSON, *and others.*

NEW JERSEY, *November*, 1811.

12th CONGRESS.] No. 358. [1st SESSION.

COMPENSATION OF REVENUE OFFICERS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, DECEMBER 30, 1811.

Mr. BACON, from the Committee of Ways and Means, to whom was referred the several petitions of the collectors of the ports of Philadelphia, Norfolk, Plymouth, (Massachusetts) and Baltimore, and of the naval officer of the port of Philadelphia, made the following report:

That the aforesaid officers pray that provision may be made, by law, for remunerating to them the deficiencies which have happened in the amount of their usual annual compensations, for some years past; and, as it respects the collectors of the ports of Baltimore and Norfolk, that additional compensation may be made them for the future.

The committee have observed that the deficiencies referred to have occurred principally during the years 1808 and 1809, and have been occasioned by two causes:

1st. The generally depressed state of commerce, during those years, which so materially affected the general revenue of the country, and, consequently, the emoluments of the officers employed in its collection, in different degrees.

2d. The payment over, by some of the present incumbents of those particular offices, to the legal representatives of their deceased predecessors, of a moiety of the commissions arising from duties bonded by such predecessors, but actually received by such incumbents, pursuant to the 4th section of the act to establish the compensations of those officers, passed March 2d, 1799.

On this view of the subject, the committee would remark, that, so far as such diminution of compensation has been occasioned by the first mentioned cause, it must be expected by public officers, whose emoluments depend, in a great degree, upon the actual state of the general commerce of the country, that they should, in some measure, share their part in the occasional variations which, at particular periods, may happen to that commerce; and if, during some years, they are enabled to receive an amount which is obviously something more than an average compensation for services equally arduous, in the ordinary branches of private business, it ought not to be complained of, if, in other years, they should receive somewhat less. Applying this principle to the case of the particular officers under consideration, the committee are convinced that, upon an average of three years, from 1808 to 1810, both inclusive, those officers (with the exception of the collector of Baltimore) have been enabled to receive an annual compensation for their services, which, in reference to the general rewards of skill and industry, during that period, ought, under all the circumstances of their case, to be deemed a reasonable one. The nett emoluments of the collector of Philadelphia, (including the half commissions paid to his predecessor) during that period, amounting to the average sum of $2,537 12. annually; those of the naval officer of that port, to $2,625 89; those of the collector of Norfolk, to $921 82; and those of the collector of Plymouth, to $1,341 45.

That, so far as the nett emoluments of some of those officers have been affected by the second consideration above stated, it ought not to form a ground for remuneration by the Government, since it is a circumstance incident to all other officers of the same description, upon the commencement of their official duties, and is, in effect, but the advance of a sum out of their first year's emoluments, which they may calculate upon being refunded to them, or their legal representatives, after the expiration of their official duties by death or resignation.

That some inequalities exist in the compensations now allowed to the officers of the customs, is not improbable, and a general review of that subject may, at a suitable time, be proper and expedient. But it is doubted whether the present unsettled state of our commerce and revenue will afford sufficient *data* on which any permanent regulations in this behalf ought to be founded.

The case of the collector of Baltimore is the only one, amongst those referred to them, which, in the judgment of the committee, is attended with such obvious circumstances of hardship, and so striking inadequacy of compensation, as to justify extending to him specific and temporary relief. The present collector came into office near the commencement of the year 1808; and it appears, from the official returns of his emoluments and expenditures, that his nett emoluments for that and the two succeeding years have amounted to but $1,180 57, being an average annual compensation for those years of but $393 52; and, so far as can be ascertained from a comparative view of the official returns, it appears that the expenditures of that office have, during that period, been kept within as reasonable limits as circumstances would justify.

Under this view of the several cases referred to them, the committee recommend to the House the following resolutions:

1st. That the prayer of the several petitions of the collectors of the ports of Philadelphia, Norfolk, and Plymouth, (Massachusetts) and of the naval officer of the port of Philadelphia, ought not to be granted.

2d. That there be allowed and paid to James H. M'Culloch, collector of the port of Baltimore, the sum of 1,500 dollars, as a renumeration for services in his said office, during the years 1808, 1809, and 1810, for which his official emoluments were an inadequate compensation.

[See supplemental report, No. 360.]

The Committee beg leave further to report:

That, in the course of the examinations which became necessary in relation to the merits of the particular cases under consideration, their attention has been drawn to the practical operation of those portions of the revenue laws which were designed to limit within reasonable bounds the nett annual emoluments of the officers of the customs, in some of the principal ports of the Union.

By the 3d section of the act of Congress, passed on the 30th day of April, 1802, it is provided "that, whenever the annual emoluments of any collector of the customs, after deducting therefrom the expenditures incident to his office, shall amount to more than five thousand dollars, or those of a naval officer, after a like deduction, to more than three thousand five hundred dollars, or those of a surveyor, after a like deduction, to more than three thousand dollars, the surplus shall be accounted for, and paid by them, respectively, to the treasury of the United States."

The principal items composing the aggregate of "expenditures incident to these offices," consist of clerk hire, stationary, office rent, and fuel; an account of which, those officers are now required by law to transmit, annually, to the Comptroller of the Treasury, to be by him laid before Congress. So long as the whole nett amount of emoluments received by them, respectively, does not exceed the *maximum* which they are authorized to retain for their own compensation, the personal interest of the officer is undoubtedly a sufficient check against an unreasonable application of their gross emoluments for clerk hire and other official expenses. But, whenever the nett amount comes to exceed that *maximum*, it is evident that the expenditures for those objects are liable to misapplication and abuse. In the branch of clerk hire, particularly, the establishment of an officer may be extended amongst his friends, connexions, and dependents, to a degree limited only by the amount of which the whole nett emoluments of the office exceed that to which the law has limited the personal compensation of the officer. The committee do not pretend to aver that any instances of such actual misapplication or abuse have been brought to their knowledge; but it is deemed their duty to state those of which the system, under present regulations, is susceptible. From the information received from the Treasury Department, it appears that no legal or practical check against such abuses now exists in that Department. It may, perhaps, be difficult to provide any which shall be entirely effectual. It has occurred to the committee, that some limitations upon the amount of clerk hire might properly be provided; that it should be made the duty of all custom house officers to return to the Comptroller of the Treasury a specification of the number, names, and respective compensation, of all clerks employed by them; and giving to the accounting officers of the Treasury Department a power of revising the accounts of office expenditures, and disallowing such parts thereof as should appear to them unreasonable or improper. That all the emoluments arising from any agency, employment, or office, attached to, or dependent on, any principal office in the customs, should be included in their general annual return of emoluments and expenditures—the returns heretofore made, as it is understood, not being uniform in this respect, some of the officers including those particular emoluments in their returns, and others omitting them. In illustration of the nature and extent of these emoluments, it is to be observed that all the collectors, in the ports where there are no surveyors, and the surveyors, in those ports where there are such officers, hold a separate commission of *inspector of the revenue for the port*, in virtue of which they are entitled to certain fees. One collector, in each State, under the act of April 6th, 1802, (for repealing the internal taxes) has been authorized to prepare certain certificates to accompany spirits, wines, and teas, imported, for which they receive certain fees. Sundry collectors are agents for the marine hospital, and superintendents of light houses, for which they receive certain commissions on moneys expended by them. And whether it is within the intention of the law of the 30th of April, 1802, limiting the compensations of these officers, that such incidental emoluments should be included in that limitation, or not, it is equally proper that their annual amount should be known, and brought within the review and controlling powers of Congress.

Although the amount received by the custom house officers, for their shares of fines, penalties, and forfeitures, does not form a part of their ordinary emoluments, so as to subject this portion of them to the limitation, yet they ought, as it is conceived, to include them in their returns, and for this obvious reason, viz: that the same causes which may have much diminished the regular emoluments of those officers, may, and probably have, greatly increased the casual ones arising from this source. Another reason for requiring such returns is that of uniformity—some of the officers now including, and others omitting them.

Some regulations of this sort, designed to bring the official expenditures of the officers of the customs more immediately under the review of the Legislature, and the reasonable control of the Treasury Department, have suggested themselves to the committee, and have been incorporated into the bill, which, by order of the House, is herewith reported.

COMMITTEE ROOM, *November* 19, 1811.

SIR:

The Committee of Ways and Means, to whom has been referred the several memorials of the collectors of Norfolk, Philadelphia, and Baltimore, paying for extra compensation for past services, and for an increase of the commissions attached to their offices, for the future, and which are herewith enclosed, have directed me to request of you the following information, viz:

1st. A statement of the gross emoluments and official expenditures of the collector of *Baltimore*, from the year 1805, inclusive, to the present period.

2d. A similar statement in relation to the collectors of *Philadelphia* and *Norfolk* for the preceding quarters of the year 1811.

3d. A statement of the official expenditures of the three officers aforesaid, from the year 1807, inclusive, to the present period, noting distinctly, the nature of those expenditures, the number of clerks employed by each, with their respective salaries and compensations.

4th. Whether the *official expenditures* of the collectors (particularly that portion of them occasioned by clerk hire) may not, without inconvenience, be diminished in proportion to the corresponding dimination of the current official business and emoluments of the several officers.

5th. Whether the necessary actual duties of said officers have not, in a good measure, diminished in a corresponding proportion to the diminution of their nett emoluments.

6th. What practical checks exist against the improper expenditure of money for clerk hire and other office expenditures, and what are the general rules adopted by the Treasury Department in relation thereto.

7th. Such other information, tending to elucidate the subjects referred to the committee, as you may think proper to communicate.

I am, sir, with great respect, your obedient servant,

E. BACON.

Hon. ALBERT GALLATIN, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *December 2d*, 1811.

SIR:

I have the honor to enclose the statements of emoluments and official expenditures of certain collectors, required by your letter of 19th ultimo, so far as the same are known at the treasury.

I do not know the number and salaries of clerks employed by the collectors. No other returns are required from them by law, in that respect, than those which have been annually transmitted to Congress. The treasury has no control over, or checks against, the employment of a superfluous number of clerks by those officers—the only check provided by law being the amount of their gross emoluments, out of which they must pay their clerks, office rent, fuel, stationary, &c. The expense of clerk hire may certainly be diminished when there is a great diminution of business; but this may decrease more suddenly than it is practicable to dismiss men in your employment. It is so much the interest of the collectors to reduce their expenses, when their profits are diminished, that it is probable

that they have all done it as far as they could; but I cannot assert the fact of my own knowledge. I am of opinion that, under the restrictive laws, the personal and actual duties of the collectors have been increased, notwithstanding the diminution of business in other respects. That the three collectors, whose petitions you enclosed, have not, during the period of their services, received a compensation adequate to those services, appears to me evident. How far justice and policy may require that an additional allowance should be made to them on that account, is not a question for me to decide.

I have the honor to be, with great respect, sir, your obedient servant,

ALBERT GALLATIN.

Hon. E. Bacon, *Chairman of the Committee of Ways and Means.*

12th Congress.] No. 359. [1st Session.

REMISSION OF DUTIES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, DECEMBER 30, 1811.

Mr. Newton, from the Committee of Commerce and Manufactures, to whom was referred the petition of Ezekiel Hubble, of Bridgeport, in the State of Connecticut, made the following report:

That the petitioner, on the 17th of January, 1809, at London, in the kingdom of Great Britain, purchased of William Lyman, the consul of the United States, the ship Eliza Ann, of New York, he acting as the agent of the owners, Joshua Jones and Edward R. Jones, of New York, trading under the firm of Joshua Jones and son, and that the said ship was transferred to the petitioner, by the said William Lyman, according to the form prescribed by law. That, after the purchase of the said ship, she sailed from London, to Cadiz, in Spain; took in, there, a cargo, principally belonging to the petitioner, and proceeded to New York, at which place she arrived on or about the 7th of June, 1809; the petitioner being at that time absent in Europe, and for some months after the arrival of the said ship in the United States; in consequence of which a register, in the name of the owner or petitioner, could not be obtained, and the ship and cargo were subjected to the payment of foreign duties.

It is also stated that a register for the said ship, according to law, has been obtained.

The object of the petitioner is to obtain a remission of so much of the duties as are above those paid by vessels of the United States.

This case, while the said ship was without a register, came within the jurisdiction of the Treasury Department, and a remission of the foreign duties might have been procured, had an application been made to that Department during the continuance of the disability incurred by the owner's not taking out a register within three days after the arrival of the said ship in the port of New York.

A new certificate of registry being obtained previous to the application of the owner to the Secretary of the Treasury for a remission of the foreign duties, put it out of the power of the latter to do so, as the remission is incidental only to the Secretary's removing a disability.

The committee, on mature consideration, are of opinion that cases like the present ought to be decided without delay, and that it is safer to confine them to the jurisdiction of the Treasury Department. Being of this opinion, they beg leave to report a bill, authorizing the Secretary of the Treasury to render the same decision, on this case, that he would have done had application been made to him previous to the removal of the disability by the petitioner.

12th Congress.] No. 360. [1st Session.

COMPENSATION OF REVENUE OFFICERS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, ON THE 6TH OF JANUARY, 1812.

Mr. Bacon made the following report:

The Committee of Ways and Means beg leave to submit to the House the following report on the several petitions of the collectors of the ports of Philadelphia, Baltimore, Norfolk, and Plymouth, (Massachusetts) and the naval officer of the port of Philadelphia, in correction of, and as supplementary to, their report, made in relation thereto, on the 30th of December last. [See No. 358.]

That, on a further investigation of the amount of emoluments received by those officers during the years 1808, 1809, and 1810, it appears that the nett emoluments of the collector of Philadelphia, from the 27th of August, 1808, when he entered upon his office, to the close of the year 1810, (including the half commissions paid to the estate of his predecessor) amounted to the average sum of $3,262 02, annually; those of the collector of Baltimore, from the 13th April, 1808, when he entered on his office, to the close of the year 1810, including the half commissions as aforesaid, to the average sum of $1,687 68, annually; those of the collector of Norfolk, from the year 1808 to the year 1810, both inclusive, including the half commissions as aforesaid, to the sum of $921 82, annually; those of the collector of Plymouth, for the same period, to $1,953 92, annually; and those of the naval officer of the port of Philadelphia, for the same period, to $2,802 29, annually.

Under this view of the facts, the committee recommend to the House the adoption of the following resolution, in lieu of those recommended in their former report on this subject:

That the prayer of the several petitions of the collectors of the ports of Philadelphia, Baltimore, Norfolk, Plymouth, (Massachusetts) and of the naval officer of the port of Philadelphia, ought not to be granted.

12th CONGRESS.] No. 361. [1st SESSION.

MINT.

COMMUNICATED TO THE SENATE, JANUARY 7, 1812.

To the Senate and House of Representatives of the United States:

I lay before Congress, for their information, a report of the Director of the Mint.

JAMES MADISON.

January 7th, 1812.

MINT OF THE UNITED STATES, *January* 1, 1812.

SIR:

I have now the honor of laying before you a report of the operations of the mint, during the last year. With the exception of a few weeks, after the expiration of the charter of the Bank of the United States, the supply of bullion, now furnished chiefly by the other banks in this city, has never been more abundant.

From the treasurer's statement of the last year's coinage, which is herewith transmitted, it will appear that, during that period, there have been struck and issued—

In gold coins, 99,581 pieces, amounting to 497,905 dollars.
In silver coins, 1,268,824 pieces, amounting to 608,340 dollars.
In copper coins, 281,165 pieces, amounting to 2,495 dollars and 95 cents.

Making, in the whole, one million six hundred and forty-nine thousand five hundred and seventy pieces of coin, amounting to one million one hundred and eight thousand seven hundred and forty dollars and ninety-five cents.

I have, sir, the honor to be, with sentiments of the greatest respect and esteem,

Your most obedient servant,

R. PATTERSON.

A Statement of the Coins struck at the Mint of the United States, from the 1*st of January to the* 31*st December*, 1811, *viz:*

	GOLD COINS.		Amount in dolls. and cents.	Total.
	Half Eagles.			
Quarter ending 31st of March,	16,330		81,650	
30th June,	21,520		107,600	
30th September,	27,450		137,250	
31st December,	34,281		171,405	
99,581 pieces of gold coins,	99,581			
Total amount of gold coins,				497,905 00
	SILVER COINS.			
	Dimes.	Half Dollars.		
Quarter ending 31st March,	-	221,253	110,626 50	
30th June,	12,000	337,026	169,713 00	
30th September,	53,180	380,706	195,671 00	
31st December,	-	264,659	132,329 50	
1,268,824 pieces of silver coins,	65,180	1,203,644		
Total amount of silver coins,				608,340 000
	COPPER COINS.			
	Cents.	Half Cents.		
Quarter ending 31st March,	218,025	-	2,180 25	
30th September,	-	63,140	315 70	
281,165 pieces of copper coins,	218,025	63,140		
Total amount of copper coins,				2,495 95
1,649,570 pieces of all the coins.	Amount of all the coins in 1811,			$1,108,740 95

MINT OF THE UNITED STATES, *Treasurer's Office, Philadelphia*, 31*st December*, 1811.

BENJAMIN RUSH.

An Abstract of the ordinary expenses of the Mint of the United States, from the 1st of January to the 31st of December, 1811, inclusive, viz:

	Salaries.	Wages.	Incidental.	Totals.
Quarter ending 31st March, 1811,	2,650 00	1,869 49	497 50	5,016 99
30th June, 1811,	2,566 67	1,881 29	1,070 26	5,518 22
30th September, 1811,	2,525 00	1,925 88	598 02	5,048 90
31st December, 1811,	2,525 00	1,921 66	734 86	5,181 52
	10,266 67	7,598 32	2,900 64	
			Amount,	$20,765 63

MINT OF THE UNITED STATES, *Treasurer's Office, Philadelphia, 31st December*, 1811.

BENJAMIN RUSH.

12th CONGRESS.] No 362. [1st SESSION.

PUBLIC DEPOSITES IN BANKS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 13, 1812.

TREASURY DEPARTMENT, *January 8th*, 1812.

SIR:

I have the honor, in obedience to the resolution of the House of Representatives, of the 23d ultimo, to transmit a statement of the several banks in which the public moneys are now deposited, showing the greatest amount that has been deposited in each bank at any one period since the 4th day of March, 1811, and also the amount deposited in each bank on the 30th of September, 1811.

The annexed correspondence, No. 1 to 17, relates to the other subjects of inquiry embraced by the resolution of the House.

As soon as it had been ascertained that the charter of the Bank of the United States would not be renewed, a letter was addressed (No. 1) to the collectors of Boston, New York, Philadelphia, Baltimore, Norfolk, Charleston and New Orleans, directing them to cease to deposite custom house bonds for collection in the Bank of the United States, (or its branches) to withdraw those falling due after the 3d day of March, 1811, and to deposite thereafter, the bonds, in one or more State banks, which were, according to the information already received, either pointed out or left at the option of the collector. The only condition required, in the first instance, from the bank or banks thus selected, was, that they should, in their discounts, give the preference to paper offered by persons having custom house bonds to pay. This, considering the pressure expected from the dissolution of the Bank of the United States, appeared of primary importance towards facilitating and securing the collection of the revenue. There being no State Bank at Savannah, the collector of that port was only directed to cease depositing the revenue bonds in the Branch Bank of the United States.

The banks selected in conformity with that instruction, were,

At Boston, the Union and Massachusetts Banks;
At New York, the Manhattan Company and Mechanics' Bank;
At Philadelphia, the Bank of Pennsylvania and Farmers' and Mechanics' Bank;
At Baltimore, the Bank of Baltimore and the Commercial and Farmers' Bank;
At Norfolk, the branch of the Bank of Virginia;
At Charleston, the State Bank;
At New Orleans, the Bank of Louisiana.

Partial deposites had previously been made in the Bank of Pennsylvania, and with the Manhattan Company, as was in a former report stated to Congress. At Norfolk and New Orleans, there was no choice, as only one bank was established in each of those two cities. The revenue bonds are divided equally, at Philadelphia, between the two banks employed there. The collectors of New York and Baltimore have been directed to deposite about two-thirds of the bonds with the Manhattan Company and the Bank of Baltimore, respectively, and the other third in the other bank employed in each place. The collector of Boston deposites indiscriminately in the Union and Massachusetts Banks, but generally to a larger amount in the first.

All those banks, with the exception of that of Norfolk, explicitly assented to the condition required, and transmitted answers similar in substance to that given by the Bank of Pennsylvania, (No. 2.) The answer of the bank at Norfolk (No. 3) was also in the affirmative, but more cautiously expressed. There being but one bank in Virginia, which must necessarily be employed, and the public deposites, compared with its capital, being inconsiderable, it was thought ineligible to ask any other conditions, and the letter (No. 6) was accordingly written.

To all the other banks, above mentioned, the letter (No. 4) was written, informing them that a monthly statement of their situation, which would be considered as confidential, and the same accommodation, in the transmission of public moneys, as had heretofore been received from the Bank of the United States, would be expected from them. From all of them, the State Bank of South Carolina excepted, an answer in the affirmative was received, similar in substance to that given by the Bank of Pennsylvania, (No. 5.) The answer of the State Bank was modified, by reason of some particular provisions in its charter. That answer, and the reply to it, are marked No. 7 and 8. If the alterations in the charter, therein alluded to, are not obtained, it may hereafter become necessary to place the public moneys collected at Charleston, in another bank.

Previous to the establishment of the Branch Bank of the United States at Washington, the Bank of Columbia had been employed in paying the dividends on the public debt, and transacting all the treasury business at the seat of Government. It had afterwards continued to receive partial deposites, arising from the sources stated in a former report; and since the dissolution of the Bank of the United States, the treasury payments have been made through that bank and that of Washington, in the manner explained in the letters No. 9 to 13.

The dividends on the public debt, formerly paid at the Bank of the United States and its branches, are now paid, at Boston, by the Union Bank; at New York, by the Manhattan Company; at Philadelphia, by the Bank of Pennsylvania; at Washington, by the Bank of Columbia; and at Charleston, by the State Bank.

The other banks in which public moneys had previously been, and continue to be, deposited, are those of Maine and Saco, in the Dstrict of Maine; Roger Williams and Newport, in the State of Rhode Island; Alexandria, in the District of Columbia; Marietta, in the State of Ohio; Kentucky, in that State; and the office of the Bank of Pennsylvania, at Pittsburg. In the three last, deposites are made by the receivers of public moneys arising from the sales of lands; in the others, by the collectors of customs of the places where they are established. The letters, No. 14 to 17, will show the manner in which the surplus revenue collected in Maine, Rhode Island, Conneticut, North Carolina, Savannah, and some other ports, is drawn in the Union Bank, the Manhattan Company, the Virginia branch, of Norfolk, and the State Bank of South Carolina. The sums deposited at Pittsburg, are, when wanted, paid at Philadelphia, by the Bank of Pennsylvania. The banks of Marietta and Kentucky had, heretofore, agreed to pay, in one of the Atlantic banks, the moneys deposited with them, and for which the treasury could not draw upon them within four months after the date of such deposites. They have found it, lately, difficult to effect those payments within that time, and by a late agreement with the Bank of Kentucky, the time has been extended to six months.

No difficulty has been experienced in the transmission of public moneys, and, with the exception of Norfolk and Savannah, the revenue has generally been as well collected as heretofore.

With respect to the late Bank of the United States, the loan was repaid at the times and in the manner which appeared best calculated to produce the least inconvenience to the public, and to the banks now employed by Government. The deposites were gradually withdrawn, and the account with that institution and its branches finally closed, on the 2d of September last, with the exception of a balance of about 70,000 dollars in the New Orleans branch, for the whole of which a credit has, several months ago, been given to the agents of the War and Navy Departments, but which has not yet been made use of by them.

It had been suggested, in a report of January 23, 1811, that some doubt might exist respecting the obligation of the United States to receive the notes of the late Bank of the United States in payment of duties, after its dissolution. No legislative provision having been made on that subject, the collectors and recievers of public moneys were nevertheless directed not to receive any which the bank refused to receive from Government, or for which such collectors could not conveniently receive payment. The circuit court of Virginia has, however, lately decided, that, under the existing law, all the notes of that bank, and wherever payable, were still, every where, a legal tender in payment of duties. The necessity of an immediate repeal of that part of the law which is still considered as being in force, is respectfully submitted; as a very considerable amount of outstanding notes of New Orleans, Savannah, and Charleston, will otherwise be forced on the treasury, and cannot be realized without great risk, and the expense of transporting specie.

I have the honor to be, with great respect, Sir, your obedient servant,

ALBERT GALLATIN.

The Honorable the SPEAKER *of the House of Representatives.*

Statement of the several banks in which the public money is deposited; showing the greatest amount in each bank at any one period, since the 4th March, 1811; *and, also, the amount deposited in each bank on the 30th September,* 1811.

Names of Banks.	Where situated.	Greatest amount at any one period since 4th March, 1811.		Amount on 30th September, 1811.
		Amount.	Period.	
Maine,	Portland,	$58,249 00	September 30, 1811,	$58,249 00
Saco,	Saco,	49,806 69	December 16, "	35,218 22
Union,	Boston,	685,572 18	Ditto, "	491,374 31
Massachusetts,	Do.	358,420 77	November 18, "	311,508 37
Roger Williams,	Providence,	85,791 12	December 9, "	67,291 12
Newport,	Newport,	40,202 95	March 4, "	19,901 65
Manhattan,	New York,	1,106,466 86	November 25, "	685,094 62
Mechanics',	Do.	675,474 34	December 23, "	490,516 15
Farmers and Mechanics',	Philadelphia,	572,744 09	November 25, "	400,750 65
Pennsylvania,	Do.	646,673 37	December 23, "	372,715 70
Branch bank of Pennsylvania,	Pittsburg,	154,474 17	Ditto, 16, "	69,562 82
Baltimore,	Baltimore,	382,377 85	Ditto, "	267,616 91
Commercial and Farmers',	Do.	132,636 50	October 7, "	117,636 50
Washington,	Washington,	126,009 94	December 23, "	57,285 87
Columbia,	Do.	220,653 05	Ditto, "	73,868 28
Alexandria,	Alexandria,	66,319 89	September 30, "	66,319 89
Branch of Bank of Virginia,	Norfolk,	67,788 87	December 23, "	17,546 28
State,	Charleston,	486,217 79	Ditto, 16, "	344,285 00
Marietta,	Marietta,	19,601 62	March 4, "	9,047 25
Kentucky,	Frankfort,	131,011 73	September 30, "	131,011 73
Louisiana,	New Orleans,	124,000 00	Ditto, "	124,000 00
Branch of Bank of United States,	Do.	196,701 55	March 4, "	(*a.*) 68,860 03

(*a.*) A credit in favor of the agents of the War and Navy Departments for the whole of this sum has been given for several months, but has not yet been made use of by them.

TREASURY DEPARTMENT, *December* 30, 1811.

No. 1.

TREASURY DEPARTMENT, *February* 25, 1811.

SIR:

It being now settled that the charter of the Bank of the United States will not be renewed, and it being necessary to discontinue the agency of that bank in transacting the treasury business, after its corporate character shall have ceased, I have to request your immediate attention to the following preliminary arrangements:

1. From the receipt of this letter, you will cease to deposite custom house bonds for collection in the Bank of the United States, and you will withdraw all such bonds, falling due after the third day of March next, as have been already deposited therein for collection.

2. You will deposite, for collection, all bonds becoming due after the third day of March next, in such of the State banks at Philadelphia as shall appear to you best adapted for effecting such collection punctually, effectually, and securely. The only condition to be previously required of such bank is the following: that, in making their discounts, other things being equal, they shall consider it as a rule, that paper offered by persons having custom

house bonds to pay, and intended to be applied to such payments, shall have the preference over all other paper offered for discount. This is not intended to take from the directors the privilege of judging as to the sufficiency of the drawers or endorsers of paper thus offered for discount, but only that, when such sufficiency is not doubted, the first facilities of the bank shall be given to those who have payments to make to the treasury. If the state of commercial credit, and the pressure on the banks, be such that, in your opinion, a division of those deposites between two banks will have a tendency more effectually to assist and support those interests, so important to the treasury, you are at liberty to make such division.

It is to be distinctly communicated to such bank or banks as you may select, that the arrangement now made is temporary, and that it is not, in any wise, to be taken as a pledge that the public deposites will be permanently continued with them.

3. The moneys collected are to be paid over weekly, as heretofore, to the credit of the Treasurer of the United States, with whom, of course, the bank or banks you may select, must open an account. Instructions, as to the mode of keeping this account, and transmitting statements of it to the treasury, will be given to them by this Department.

4. As soon as you shall have made your arrangements under this instruction, you will inform me, with precision, what they are, that the corresponding measures may be regularly and promptly taken here.

I am, respectfully, sir, your obedient servant,

ALBERT GALLATIN.

JOHN STEELE, Esq. *Collector, Philadelphia.*

P. S. On equal terms, I would prefer employing the Pennsylvania Bank and the Farmers and Mechanics' Bank.

No. 2.

BANK OF PENNSYLVANIA, *March 2d*, 1811.

SIR:

I had the honor of laying before the directors of this institution your letter of yesterday, respecting the agency of this bank, in conjunction with the Farmers and Mechanics' Bank, in the collection of the revenue at this port.

I am directed to enclose you a copy of the resolution entered into by them, accepting of the agency on the terms proposed.

I am, sir, very respectfully, your obedient servant,

JOSEPH P. NORRIS, *P. B. P.*

JOHN STEELE, Esquire.

At a meeting of the President and Directors of the Bank of Pennsylvania, on Saturday, the 2d March, 1811, a communication, under date of the 1st instant, from John Steele, Esquire, collector of the port of Philadelphia, addressed to the President of this Board, being read, and the subject thereof duly considered, it is

Resolved, That the agency proposed to this bank, of transacting a part of the business of the Treasury Department of the United States, be accepted; and, in compliance with the stipulation made by the collector, it is understood that the persons having custom house bonds to pay at this bank will be accommodated with discounts, under the usual precautions and sufficiency of the paper, intending thereby to give the first facilities of the bank to the collection of the revenue, and to those who have payments to make to the treasury.

The President is requested to make a reply to the communication from the collector, furnishing a copy of the above resolution.

Extract from the minutes.

JONATHAN SMITH, *Cashier.*

No. 3.

The President laid before the Board of Directors a communication from the Secretary of the Treasury Department, to Larkin Smith, Esquire, collector of the port of Norfolk, on the subject of making arrangements with this office for opening an account, and depositing custom house bonds for collection: It is, therefore,

Resolved, unanimously, That they will, at all times, afford to the Government of the United States, and its debtors, every facility and aid in their power, consistent with the interest of the institution committed to their care; but will not pledge themselves for any specific arrangement on the subject of discounts.

A true extract from the proceedings of the Board of Directors of the Office of Discount and Deposite, Bank of Virginia, at Norfolk, 5th March, 1811.

THOMAS WILLIAMSON, *Cashier.*

No. 4.

TREASURY DEPARTMENT, *March 8*, 1811.

SIR:

The collector of Philadelphia having communicated to me the assent of the directors of your institution, to the propositions made by him to you for receiving the public deposites, I have now to observe, that, as the treasurer can keep no bank book, it is necessary that a weekly statement of his account be sent to him from the bank, crediting him with all moneys received on his account, (and specifying from whom, and generally on what account) and charging him with all bills paid. The bills are to be cancelled and returned at the same time; and a duplicate of the same account is to be also weekly sent to the Secretary of the Treasury.

From all the banks with which the public moneys will hereafter be deposited, the same statement, and, as far as practicable, the same accommodations will be expected, as have heretofore been received from the Bank of the United States.

A form of the statement of the situation of the bank, to be sent monthly to the Secretary of the Treasury, is annexed at the foot of this letter; but the general items therein inserted, are not intended to exclude any greater number of particulars which the bank may be in the habit of entering in statements of this nature. The statement may be put under double cover, the inner one marked "private," and will be considered confidential.

With respect to accommodations, I allude at this time only to the transmission of public moneys, which cannot be conveniently effected, unless some concert exists between the banks with which public deposites will be made in the several seaports. On that subject it must be agreed by the Bank of Pennsylvania, to give credit to the Treasurer of the United States, when the public service may require it, for the amount of such drafts as he may be directed to draw in their favor on the other banks doing the public business at the several places where branches of the Bank of the United States had been established. The names of these banks, and other details, will be hereafter given. But, in order to pave the way for a permanent arrangement, it is necessary to ascertain whether the Bank of Pennsylvania can conveniently transact the public business on that principle, and an early answer on that subject will be eligible. It is proper to add, that it will not be expected that the bank should thus take drafts on Norfolk, Charleston, Savannah, and New Orleans, beyond a limited and very moderate annual amount. But it would be an additional inducement to make your institution a permanent depository of the public moneys, if they would also agree to take annually, in the same manner, a certain sum in drafts on the banks of Chillicothe and Kentucky.

I have the honor to be, sir, your obedient servant,

ALBERT GALLATIN.

JOSEPH P. NORRIS, Esq. *President of the Bank of Pennsylvania.*

Form of statement of the situation of the Bank.

Bills and notes discounted,	$165	Capital paid in,	$100
Specie,	60	Bank notes in circulation,	50
Due from Bank of (stating each bank from which a balance is due)	25	Deposite to credit of Treasurer of United States,	30
		Do. do. of *	5
Bank notes of Bank, (stating each bank)	30	Do. do. individuals,	80
Real estate,	10	Due to Bank of, (stating each bank)	20
		Discount received—sundries,	5
	$290		$290

* Here insert particularly the amount to the credit of each public officer, (commissioner of loans, navy agent, military agent, purveyor, &c.) who may keep his account at the bank.

No. 5.

BANK OF PENNSYLVANIA, *March 13th*, 1811.

SIR:

I had the honor of receiving your letter of the 8th instant, and of laying the same before the directors of this institution. They have directed me to inform you, they accept the terms therein proposed, as per resolution, copy of which is enclosed.

As soon as we are notified of the banks transacting the public business, immediate measures will be taken to open a correspondence with them, in order to facilitate the fiscal arrangements of the Government.

Our present intercourse with banks in the States of Kentucky and Ohio enable us to comply with your wishes in taking drafts on Kentucky and Chillicothe.

I have the honor to be, very respectfully, sir, your obedient servant,

JOSEPH P. NORRIS, *P. B. P.*

Honorable ALBERT GALLATIN, *Secretary of the Treasury.*

A communication from Albert Gallatin, Esquire, Secretary of the Treasury, addressed to the President of this Board, being read, by which it appears that, in order to a permanent arrangement for transacting the public business, and making this institution the depository of the public moneys, it is necessary to have an assurance that such accommodations and facilities, as the public service requires, will be afforded, it is, therefore,

Resolved, That the President be requested to make a respectful reply to the said communication, expressing the disposition and willingness of this Board to comply with the requisitions now made, and which hereafter may be made, by the Secretary of the Treasury, so far as the same is within the ability and resources of the bank.

Extract from the minutes.

JOSEPH P. NORRIS, *P. B. P.*

BANK OF PENNSYLVANIA, *March 13th*, 1811.

No. 6.

TREASURY DEPARTMENT, *March* 11, 1811.

SIR:

The collector of Norfolk having communicated to me a resolution of the Board of Directors of the office of discount and deposite of the Bank of Virginia, at Norfolk, of the 5th instant, which I understand to imply a consent on their part to receive the public deposites, I beg leave to request, as the treasurer cannot keep a bank book with your institution, that you will direct your cashier to transmit to him, weekly, a statement of his acoount, crediting all sums received (specifying from whom, and generally on what account) and charging all bills paid. The bills are to be cancelled and transmitted with the statement to the treasurer; and I have also to request that a copy of the statement may be, at the same time, transmitted to the Secretary of the Treasury.

I have the honor to be, sir, your obedient servant,

ALBERT GALLATIN.

The President of the Office of Discount and Deposite of the Bank of Virginia, at Norfolk.

No. 7.

STATE BANK, CHARLESTON, S. C., *April 5*, 1811.

IR:

On the first instant I had the honor of acknowledging the receipt of your two letters of the 13th and 19th ult., since which I have submitted them to the Board of Directors, who have passed the resolution I now enclose.

A desire and intention, expressed some years since, by the principal stockholders, to establish a credit with the Manhattan Bank of New York, and to enter into mutual arrangements so as to give credit to the post notes of the two banks, not meeting with the approbation of the Legislature, induced that body to impose the last enacting clause in the printed copy of the charter of our bank, which I also herewith transmit, restricting us from giving credit to any bank or banks established in any of our sister States. But the Board does not see that, in the arrangements which you have stated, there would be any violation of this charter, as it is not their intention to open any account with either of the Northern banks, but merely to take the drafts of the Government, payable at sight, which the bank must dispose of in the best manner possible; and it will be obvious to you, that the Government must always consider itself responsible for these drafts until they shall be paid, even if they are not presented for some time, and a failure of the Northern bank should, in the mean time, take place. This being understood, it cannot be said that we give any credit to a Northern bank, or that we violate either the letter or the spirit of our charter.

I also deem it proper to state that there is no doubt but that, if the clause alluded to shall hereafter be found to interfere with any arrangements which may be necessary to the accommodation of the Government, or to the benefit of the bank, it will, on a representation to the Legislature, at its next session, be repealed, as the State holds three-eights of the capital of the bank.

I remain, very respectfully, sir, your obedient servant,

FELIX WARLEY, *President.*

The Honorable the Secretary of the Treasury of the United States.

STATE BANK, *Charleston, S. C., April* 5, 1811.

The committee to whom were referred the letters of the Honorable Albert Gallatin, of the 13th and 19th ultimo, respectfully report:

That they have taken the subject-matter of the said letters into their consideration, and recommend the adoption of the following resolutions, viz:

Resolved, That it is the earnest wish and desire of the directors of this bank to enter into all such arrangements and accommodations as will meet the views of the honorable the Secretary of the Treasury of the United States, and of the Government thereof, provided the same do not violate, and are not repugnant to, the charter of this bank.

Resolved, further, That the President of this bank do transmit a copy of the aforesaid resolution, together with a printed copy of the act of incorporation, to the honorable the Secretary of the Treasury of the United States.

By order of the Board.

FELIX WARLEY, *President.*

No. 8.

TREASURY DEPARTMENT, *April* 15, 1811.

SIR:

I had the honor to receive your letter of the 5th instant, and regret that the provisions of the charter of the State Bank should preclude that institution from giving to the treasury that accommodation in the transmission of public moneys which may, at times, be indispensably necessary. On comparing, however, the probable receipts at Charleston for this year, with the probable amount of demands against the treasury, payable at the same place, I think it improbable that the expenditure should exceed the receipts; and as it is only in that case that it would become necessary to provide for the deficiency by giving to the State Bank drafts on other banks, it is hoped that no inconvenience will, for the present, arise from the provision in its charter which forbids giving credit to banks in other States. With a view to permanent arrangements for the ensuing years, I would suggest the propriety of obtaining from the Legislature a modification in that provision, the object of which I do not understand, and which would certainly impede the operations of the bank in its relation with the General Government.

In the mean while, presuming that the resolution of the Board is, in every other respect, intended as an acceptance of the proposals of the treasury, and that the requested statements will be transmitted, the collector will be instructed to continue his public deposites in the State Bank.

I have the honor to be, sir, your obedient servant,

ALBERT GALLATIN.

FELIX WARLEY, Esq., *President of the State Bank, Charleston, South Carolina.*

No. 9.

TREASURY DEPARTMENT, *March* 28, 1811.

SIR:

It having been determined that a portion of the treasury payments should be made through the medium of the Bank of Washington, I have now to state the principles on which it is expected this business will be transacted by the bank.

1. The bank to receive such sums as may be offered by individuals who have payments to make into the treasury, and to pass the same to the credit of the Treasurer of the United States.

2. As the payments thus made into the bank will fall far short of the payments that will be required to be made by the bank, on account of the treasury, the sums that may be necessary to meet these last payments will be supplied to the bank by bills on Baltimore, Philadelphia, New York, and Boston, which bills will be regulated, as far as practicable, by the mutual convenience of the treasury in furnishing funds, and the bank in receiving them at each of those places.

3. The payments by the bank will be made on treasury, war, or navy warrants, directed to the bank by the treasurer, or on drafts drawn by him. The payment is, of course, always to be made in specie, if required by the holder of the warrant or draft.

4. On Monday of each week a copy of the treasurer's account with the bank, for the preceding week, is to be sent to the Secretary of the Treasury; and if the treasurer shall find it more convenient to receive a statement of his account, in that way, than to keep a bank book, the bank will also furnish him with a similar copy.

5. At the end of every month, a statement of the situation of the bank, made out agreeably to the annexed form, is to be sent to the Secretary of the Treasury. It may be enclosed in a double cover, the inner one marked "private," and will be considered as confidential.

The above are the most material principles which regulated the connexion between the treasury and the late office of discount and deposite at the seat of Government, and which it is desirable should continue to be maintained with the banks transacting tbe public business here. The assent of your direction to them will be necessary, and ought to be communicated to me as early as practicable. I shall, in the mean time, presuming, from the resolution of the Board, already passed upon the subject, that their assent will be given, direct the treasurer, on the first day of the ensuing month, to place in your bank bills on Baltimore and Philadelphia for twenty thousand dollars, to form the first deposite on which the treasury payments will commence.

I am, &c. ALBERT GALLATIN.

DANIEL CARROLL, Esq., *President of the Bank of Washington.*

No. 10.

WASHINGTON, *April* 3, 1811.

SIR:

Your letter of the 28th of March has been before the directors of the Bank of Washington. They agree to the principles contained in that letter, relying always that we shall be treated with the same liberality extended to neighboring institutions.

I have the honor, &c. DANIEL CARROLL, *of Duddington, President.*

The Honorable ALBERT GALLATIN.

No. 11.

TREASURY DEPARTMENT, *March* 28, 1811.

SIR:

I have thought it proper to state the following as the principles on which it is expected that the treasury business will be conducted by the Bank of Columbia, and to request that the same may be submitted to the directors, for their approbation, which, when given, you will please to communicate to me.

1st. The bank to continue to receive, as heretofore, such sums as may be offered by individuals, who have payments to make into the treasury, and to pass the same to the credit of the Treasurer of the United States.

2d. The bank to receive bills, drawn by the treasurer on Baltimore, Philadelphia, New York, or Boston, (regulated by the state of the funds, at the command of the treasury at each of those places, but accommodated, also, as far as practicable, to the convenience of the bank) for such sums as may be necessary to supply the bank with the means of meeting the payments of the treasury. Occasional drafts for the collecting in of the revenue in Virginia, will be furnished as heretofore.

3d. The payments of treasury, war, or navy warrants, directed by the treasurer to the Bank of Columbia, and of drafts drawn by him on the bank, are to be make in specie, whenever the holder shall require.

4th. On Monday of each week, a copy of the treasurer's account for the preceding week, is to be sent to the Secretary of the Treasury.

5th. At the end of every month, a statement of the situation of the bank, made out agreeably to the annexed form, is to be sent to the Secretary of the Treasury. It may be enclosed in a double cover, the inner one marked 'private,' and will be considered as confidential.

6th. The dividends on the public debt, payable at the treasury, will be paid through the medium of the Bank of Columbia. The Register of the Treasury has been directed to place the abstracts for the quarter ending on the 31st instant, in the Bank of Columbia; and the cashier of the late office of discount and deposite, at this place, will be directed to pay to the cashier of the Bank of Columbia, twenty thousand dollars, to enable him to make these payments. The abstracts of dividends, as well those returned unclaimed, from the loan offices, as those for stock standing on the treasury books, for past periods, which have, heretofore, lain in the office of discount and deposite, for payment, will be placed in the Bank of Columbia, as soon as the accounts of the cashier of the office of discount and deposite can be made out and settled at the treasury. For all sums furnished to the cashier of the Bank of Columbia, for the payment of dividends, he will be charged on the books of the treasury, and will render his accounts for the payment at such times, and in such manner, as the Comptroller of the Treasury shall prescribe. The dividends being payable, either to the stockholders, in person, or to their attorneys, and many standing powers for this purpose being now lodged in the late office of discount and deposite, they have been directed to be delivered up for the purpose of being deposited in the Bank of Columbia. But, as it may happen that they will not be ready for delivery by the first day of the ensuing month, you will direct your cashier, until the powers themselves are received, to receive a certificate of the existence and extent of such powers, from the late office of discount and deposite, as sufficient authority on which to make the payments. It is proper to mention, here, that powers given to the president and directors of the Bank of the United States, or their cashier, or any of their officers, *in their official characters*, are considered as being no longer of any validity. If any future question shall arise as to the validity of powers, the Comptroller of the Treasury is to be applied to for a decision.

To avoid any confusion in the accounts between the treasury and the Bank of Columbia, which might arise from the establishment by the bank of an office of pay and deposite in the city of Washington, it is to be understood that the whole of the treasury transactions with the bank will be conducted through the medium of this establishment, in Washington, and that no account with the treasurer is to be kept at the bank in Georgetown. Bills drawn by the treasurer, in favor of the bank, will be in the name of their cashier, for which credit is to be given to him in Washington; and the warrants and drafts of the treasurer will be all directed to, and payable only in, Washington. It will follow that the balance now to the credit of the treasurer, in the Bank of Columbia, is to stand, on the first of April, to his credit in Washington, his account in the bank at Georgetown being closed from that time.

I am, &c.

ALBERT GALLATIN.

JOHN MASON, Esqr. *President of the Bank of Columbia.*

No. 12.

BANK OF COLUMBIA, *April* 5, 1811.

SIR:

The letter you did me the honor to address me on the 28th ult., on the subject of the treasury deposites, has been submitted to the first board of directors convened, after it came to my hands.

I am instructed, sir, to transmit to you the enclosed resolution, and to assure you of the readiness with which this institution will, at all times, do whatever may on it depend, to facilitate the administration of the funds of the Government, and to prove to you that the confidence you have been pleased to place in it has not been abused.

With very great respect, I have the honor to be,

Sir, your most obedient and humble servant,

JOHN MASON, *President.*

The Hon. ALBERT GALLATIN, *Secretary of the Treasury.*

BANK OF COLUMBIA.

At a Board of Directors, held on Thursday, the 4th of April, a letter from the honorable the Secretary of the Treasury, dated the 28th of March, and addressed to the President of this institution, stating the principles on which it was expected that the treasury business will be conducted, by the Bank of Columbia, was laid before the Board, and the same having been read and considered,

Resolved, That all and every of the terms and conditions prescribed by the Secretary of the Treasury, in the aforesaid letter, be fully accepted; and that the president and cashier take the requisite measures to comply with the same, and to carry into execution the wishes of the Secretary in relation thereto.

Test, WILLIAM WHANN, *Cashier.*

No. 13.

TREASURY DEPARTMENT, *March* 28, 1811.

SIR:

It is proper to inform you, that, from the end of the present month, the late office of discount and deposite in this city will cease to be employed as the medium of the treasury payments and receipts at the seat of Government. Commencing on the first of April, the Bank of Washington and the Bank of Columbia will be employed for that purpose, and the arrangement in relation to them, so far as relates to your office, is as follows:

Persons who have moneys to pay into the treasury, in this place, may pay into either bank, at their option. You will continue, as heretofore, to give your check on the back of each warrant, and will direct it as the holder shall choose, to the Bank of Washington, or the Bank of Columbia. As the Bank of Columbia have established an office of pay and deposite in the city of Washington, through which all the treasury business with that bank will pass, and where your account will be kept, you will direct your checks to the "Bank of Columbia in Washington." They will not be payable in Georgetown.

As the new mode of keeping the accounts of your office, which will be put in operation on the 1st day of April next, will supersede the necessity of that distinction which has heretofore been made in the payment of treasury warrants, and those from the War and Navy Departments, and as the use of checks, as distinguished from bills, will no longer be necessary, you will be pleased, commencing on that day, to discontinue their use. All your payments will then be made, either by bills registered in the Register's office, where the payments are to be made at distant places, or by sending the warrants themselves, for such payments as are to be made here, with your direction on the back, to the Bank of Washington, or Bank of Columbia.

Treasury warrants, which are to be paid by bill, will contain the direction on the face of the warrant, and all such warrants will be directed to be sent in to you immediately, from the Register's office. War and Navy warrants, which are to be paid by bill, are to be sent up to my office, and the direction will be given on the warrant itself.

I am, &c.

ALBERT GALLATIN.

The Treasurer *of the United States.*

No. 14.

Treasury Department, *March* 5, 1811.

Sir:

The Treasurer of the United States has been this day directed to draw bills in your favor, on the

Maine Bank, for	$50,000
Saco Bank, for	25,000
	$75,000

By an arrangement with those banks, they are bound to place the amount of bills, drawn as above, in Boston, within sixty days from the time when they are presented for payment. You are therefore requested to accept a compliance with those terms, as good payment of these bills, or of any similar bills which may hereafter be placed in your institution. But, in the mean time, it is necessary that the amount should appear in your account with the treasurer, to his credit, from the time when you receive the bills from him. Care will always be taken, that his drafts shall be so regulated, that no actual advance of funds by the Union Bank shall take place.

I am, respectfully, sir, your obedient servant,

ALBERT GALLATIN.

George Burroughs, Esqr. *Cashier of the Union Bank, Boston.*

No. 15.

Treasury Department, *March* 5, 1811.

Sir:

The Treasurer has been, this day, directed to draw bills in favor of your institution, as follows, viz:

On the collector of New Haven, for	$50,000
Do. New London,	6,000
Do. Fairfield,	4,000
Do. Bristol, Rhode Island,	35,000
Roger Williams Bank, Providence, for	45,000
Newport bank,	30,000
	$170,000

By an agreement with the two abovementioned banks, they are to place the amount of the bills drawn on them in your hands, within sixty days after the bills are presented.

The banks in New Haven and New London make remittances for the collectors in the same way, viz: in sixty days.

Drafts on the collector of Bristol have been usually negotiated through the banks in Providence, and it is desirable that the present bill should take the same course, as a draft of specie might produce pressure and inconvenience.

As it is some time since similar drafts were furnished to your institution, I have thought it necessary to remind you of the mode in which their payment will be effected.

I am, respectfully, sir, your obedient servant,

ALBERT GALLATIN.

Henry Remsen, Esq. *President Manhattan Company, New York.*

No. 16.

Treasury Department, *May* 2, 1811.

Sir:

For the purpose of bringing into the service of the treasury the public moneys collected at several of the small ports in Virginia and North Carolina, near Norfolk, bills have heretofore been drawn by the treasurer upon the collectors of those ports, and sent to the cashier of the Office of Discount and Deposite of the United States' Bank at Norfolk, for sale. A credit has been authorized, and they have usually been disposed of without delay. Notes, at the terms of credit allowed, are taken from the purchasers, with endorsers, to make them perfectly safe.

It is desirable that the same facilities should be afforded by the bank now transacting the public business at Norfolk: and I will thank you to inform me whether the treasury will receive them from your institution.

It is proper to mention, that, although the bank is not actually in cash for these bills, till the notes given for their purchase are paid, yet, to accommodate the treasury accounts, it is necessary that the treasurer should be credited for them as soon as they are received. But care will always be taken so to regulate the drafts of the treasurer on the bank, that no payment by the bank, on account of the bills on collectors, which they may have thus received, will ever be required till the money has been actually received by the bank for them. A note of a single line, at the foot of the treasurer's weekly account, stating the amount, either of bills on hand, unsold, or of notes for bills remaining unpaid, will always afford the necessary indication upon this point, and will be duly attended to.

In disposing of the bills, it is expected that the bank will exercise a sound discretion as to the makers and endorsers of the notes taken in payment for them, but the United States will remain responsible for any ultimate loss.

The notes are not to be renewed after the credit first given has expired. If they are not then paid, the amount will be refunded to the bank, and the United States will pursue the necessary measures for recovering the sum due from the makers and endorsers of the notes.

The ports on which the treasurer will occasionally draw, in pursuance of this arrangement, will be Folly Landing, Cherry Stone, and East River, in Virginia; Camden, Edenton, Plymouth, Washington, and Newbern, North Carolina. The terms of credit heretofore allowed, have been, for bills on East River, Camden, and Edenton, sixty days, and for the others, ninety days.

I have the honor to be, sir, your obedient servant,

ALBERT GALLATIN.

Richard E. Lee, Esq.
President of the Office of Discount and Deposite of the Bank of Virginia, Norfolk.

No. 17.

TREASURY DEPARTMENT, *August* 2, 1811.

SIR:

I have directed the Treasurer to draw a bill, in favor of your cashier, on the collector of Savannah, for twenty-five thousand dollars, for which you will obtain payment, either by sending to Savannah for the amount, or in any other mode that shall be most convenient to your institution. As this accommodation, in relation to the revenue collected at Savannah, is the only one, in relation to the transmission of public moneys, demanded by the treasury from the State Bank, I shall expect it to be continued; and that the bank will, from time to time, as the public moneys accumulate at Savannah, and as it may become necessary to draw for them in their favor, take the necessary measures, at their own expense, of obaining the payment of such drafts from thence.

I am, respectfully, sir, your obedient servant,

ALBERT GALLATIN.

FELIX WARLEY, Esq. *President of the State Bank, Charleston.*

12th CONGRESS.] No. 363. [1st SESSION.

INCREASE OF REVENUE.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 20, 1812.

COMMITTEE ROOM, *December 9th*, 1811.

SIR:

In your annual report, prepared in obedience to the act supplementary to the act, entitled "An act to establish the Treasury Department," and transmitted to the House of Representatives on the 22d ultimo, it is stated,

1st. That, to place the financial system of the United States on a solid foundation, it requires the aid of a revenue, sufficient, at least, to defray the ordinary expenses of Government, and to pay the interest on the public debt, including that on new loans which may be authorized.

That the expenses of the year 1812, calculated on the existing state of affairs, and including the interest on the public debt, will amount to - - - - - - - - -	$9,400,000 00
That the whole amount of actual receipts into the treasury, during the year 1812, may be estimated at -	8,200,000 00
Leaving a deficiency [which it is proposed to supply by authorizing a loan] of - - -	1,200,000 00
And that an authority to borrow a sum, equal to that which will be reimbursed of the principal of the public debt, during that year, will be necessary, amounting to not less than - -	2,135,318 41
Making the whole sum, which it is proposed should be provided for by loan, for that year, -	$3,335,318 41

Under this view of the subject, the Committee of Ways and Means have instructed me to inquire of you, whether, according to the principle first above stated, it does not become necessary to provide "a fixed revenue," to be received during the year 1812, equal as well to the estimated expenses of that year, and amounting, as above stated, to 9,400,000 dollars, as also to the interest which will arise on the proposed loan of 1,200,000 dollars; or, otherwise, whether it is proposed to provide for the payment of such interest out of the money in the treasury at the commencement of that year, or from any other source?

2d. It is stated in your report, "that a fixed revenue of about nine millions of dollars is necessary, under the existing circumstances of the United States; and that the same amount would be necessary, and, with the aid of loans, will, in your opinion, be sufficient, in case of war."

In reference to this state of things, the Committee wish you to state, whether, as, in the event of war, increased loans will undoubtedly be required, it will not be necessary to provide an additional and gradually increasing revenue, to pay the interest on such loans?

3d. It is stated in your report, "that the permanent revenue, or annual receipts, after the year 1812, (calculated on the existing state of affairs) together with an addition of 50 per cent. on the present amount of duties, may be estimated at nine millions of dollars; and that, should any deficiency arise, in the event of war, it may be supplied, without difficulty, by a further increase of duties, by a restoration of that on salt, and by a proper selection of moderate internal taxes."

The Committee request that you would favor them with the best opinion which you are able to form (calculated on the event of war) of the probable amount of the receipts from duties; a specification of the increase of duties which you would think practicable and advisable; an estimate of the amount of that on salt; and such a selection of moderate internal taxes as you would recommend, with the probable expense of collection, and the amount of nett revenue estimated to arise therefrom.

4th. The Committee request that you would furnish them, in connexion with your replies to the preceding inquiries, with an estimate of ways and means, (calculated on the event of war) which will provide a revenue sufficient to meet the ordinary expenses of Government, and provide for the legal reimbursement and interest of the public debt, including the interest on new loans, to the amount at least of ten millions of dollars per annum, accompanied with such a scheme for the reimbursement of the principal of the new loans as you should deem expedient, together with such opinions as you may have formed respecting the terms on which such loans may probably be obtained; also, such further views or information, connected with or touching the foregoing objects of inquiry, as you may deem necessary and expedient.

With great respect, I have the honor to be, your obedient servant,

E. BACON.

Honorable ALBERT GALLATIN, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *January 10th*, 1812.

SIR:

In answer to the first inquiry of the Committee of Ways and Means, relative to the interest arising on the proposed loan of 1,200,000 dollars, necessary to supply the deficiency in the receipts of the year 1812, I beg leave to observe that that item was not included amongst the expenses of that year, because, the estimate being made with reference to the expenses alone which had previously been authorized by law, and a considerable proportion of those

on account of the public debt falling on the last day of the year, it would not have been necessary, in that view of the subject, to borrow that sum previous to that day, and the interest would not, therefore, have become a charge till the year 1813.

With respect to the second inquiry of the Committee, it was certainly contemplated, in conformity with the recommendation of the President, whose expressions were adopted in the report, "to raise a revenue sufficient, at least, to defray the ordinary expenses of Government, and to pay the interest on the public debt, including that on new loans which may be authorized." The sum of about nine millions of dollars was assumed as answering that description for the present, and the expression of "fixed revenue," which had been used in reference to existing circumstances, was inadvertently applied to the case of war. It will undoubtedly be proper, as remarked by the Committee, to provide, annually, an additional and gradually increasing revenue, sufficient to pay the interest on the loans required in the event of war. If, therefore, the loan for the present year will, according to the suggestion of the Committee, amount to ten millions of dollars, the receipts into the Treasury, to be provided for the year 1813, should, on those data, amount to about 9,600,000 dollars.

The Committee ask, in the next place, the best opinion which I am able to form of the probable amount of receipts from duties on merchandise, in the event of war.

As that amount will depend on the extent of the commerce between the United States and nations at peace with them, and on the numbers of the captures respectively made by our own privateers, and by the enemy, it is a matter of conjecture, and not a subject of calculation: for which reason it was stated in the report, that that amount could not at present be determined. Considering the rigorous restrictions laid by France on the commerce of the United States, with her own dominions and other countries under her influence, the dangers to which our commerce with the Baltic and with China will be exposed, the relations of England with Portugal and with Spain, and also that no inconsiderable part of the captures made by our privateers will be sent into foreign ports, a great defalcation in the receipts on duties on imported merchandise must be expected. The amount, under existing laws and circumstances, has, from correct data, been stated in the annual report at six millions of dollars. It would, in my opinion, be unsafe, in an estimate of ways and means, intended to be relied on with certainty, to calculate, in the event of a war, on more than 2,500,000 dollars, at the present rate of duties.

To the next inquiry of the Committee, respecting the increase of those duties which is thought practicable and advisable, it is answered, without hesitation, that the rate of duties may, in the event of war, be doubled, without danger or inconvenience. There will, in such an event, be less danger of smuggling, at that rate, than there is now, with the existing duties. With that increase, the duties will still be much less, on an average, than those paid on importations in England, France, and most other countries. And they will be collected with more ease to Government, and less inconvenience to the People, than could be devised, to the same amount, in any other manner.

A duty on imported salt might now be calculated on at least 3,500,000 bushels; but, in time of war, cannot be estimated on more than two millions of bushels, producing, at the rate of 20 cents per bushel, 400,000 dollars.

The duties on tonnage and imported merchandise, including the former duty on salt, and doubling the rate of all the others, would, according to that estimate, amount to - - - - - - $5,400,000

To which adding the proceeds of the sales of public lands, estimated, as by the annual report, at - 600,000

Makes an aggregate of - - - - - -	6,000,000
And leaves a deficiency of - - - - - -	3,600,000
In order to complete the *nett* revenue, wanted for the service of 1813, of - - -	$9,600,000

On the basis of annual loans of ten millions of dollars, during the continuance of the war, (which is the sum assumed by the committee, and which, considering the expenses already voted by Congress, is not more than will be wanted) and estimating at the lowest rate the interest on the loan of 1813, the deficiency for 1814, to be provided for by other resources, will amount to 4,200,000 dollars. The expenses of assessment and collection, and incidental losses, on the internal taxes, from the proceeds of which this deficiency must be supplied, may be estimated at 15 per cent. In order to produce a nett revenue of 4,200,000 dollars, the gross amount of taxes must therefore be near five millions of dollars. As the taxes, which may be organized during the present session of Congress, will not become due till the ensuing year, and as it is sufficiently ascertained, from universal experience, that taxes will not produce their full nominal amount the first year they are in operation, it may be relied on that a gross amount of five millions, intended to produce a nett revenue of 4,200,000 dollars, will not yield that sum till the year 1814, nor produce, in 1813, more than the required sum of 3,600,000 dollars. Five millions of dollars will, therefore, be assumed as the gross amount of taxes (including the expenses of assessment and collection, and the incidental losses) necessary to be raised at this time. That sum is calculated to cover the interest on the loans of ten millions a year, wanted for the service of the years 1812 and 1813, leaving the selection of the additional taxes, which may thereafter be necessary to provide for the interest of subsequent loans, to be made according to the experience which will be afforded by those two years.

Before I proceed to answer the inquiry of the committee, respecting a selection of the internal taxes now necessary, permit me to observe, that it was stated in the annual report of December 10, 1808, that "no internal taxes, either direct or indirect, were contemplated, even in the case of hostilities carried against the two great belligerent Powers"—an assertion which renders it necessary to show that the prospect then held out was not deceptive, and why it has not been realized.

The balance in the treasury amounted, at that, time to near fourteen millions of dollars; but, aware that that surplus would, in a short time, be expended, and having stated that the revenue was daily decreasing, it was, in the same report, proposed "that all the existing duties should be doubled on importations subsequent to the first day of January, 1809." As the nett revenues accrued from customs during the three years, 1809, 1810, and 1811, has, without any increase of duties, exceeded twenty-six millions of dollars, it follows that, if the measure, then submitted, had been adopted, we should, after making a large deduction for any supposed diminution of consumption arising from the proposed increase, have had, at this time, about twenty millions of dollars on hand—a sum greater than the nett amount of the proposed internal taxes for four years.

In proportion as the ability to borrow is diminished, the necessity of resorting to taxation is increased. It is, therefore, also proper to observe, that, at that time, the subject of the renewal of the charter of the Bank of the United States had been referred by the Senate to the Secretary of the Treasury; nor had any symptom appeared, from which its absolute dissolution, without any substitute, could have then been anticipated. The renewal, in some shape, and on a more extensive scale, was confidently relied on; and, accordingly, in the report made during the same session, to the Senate, the propriety of increasing the capital of the bank to thirty millions of dollars, was submitted, with the condition that that institution should, if required, be obliged to lend one half of its capital to the United States. The amount thus loaned might, without any inconvenience, have been increased to twenty millions. And with twenty millions of dollars in hand, and loans being secured for twenty millions more, without any increase of the stock of the public debt at market, internal taxation would have been unnecessary for at least four years of war, nor any other resource been wanted, than an additional annual loan of five millions—a sum sufficiently moderate to be obtained from individuals, and on favorable terms.

These observations are made only in reference to the finances and resources of the General Government. Considerations of a different nature have, on both these subjects, produced a different result, which makes a resort to internal taxes, now, necessary, and will render loans more difficult to obtain, and their terms less favorable. But the resources of the country remain the same; and, if promptly and earnestly brought into action, will be found amply sufficient to meet the present emergency. With respect to internal taxes, the whole amount to be raised is so moderate, when compared either with the population and wealth of the United States, or with the burthens laid on European nations by their governments, that no doubt exists of the ability or will of the People to pay, without any real inconvenience, and with cheerfulness, the proposed *war taxes*. For, it is still hoped that the ordinary *peace* revenue of the United States will be sufficient to reimburse, within a reasonable period, the loans obtained during the war, and that neither a per-

petual and increasing public debt, nor a permanent system of ever progressing taxation shall be entailed on the nation. These evils cannot, however, be otherwise avoided, than by the speedy organization of a certain revenue. Delays in that respect, and a reliance on indefinite loans, to defray the war expenditure, the ordinary expenses of Government, and the interest on the loans themselves, would be equally unsafe and ruinous—would, in a short time, injure public credit, impair the national resources, and ultimately render much heavier and perpetual taxes absolutely necessary.

Of the gross amount of five millions of dollars to be now provided, according to the preceding estimates, by internal taxation, it is respectfully proposed that three millions should be raised by a direct tax, and two millions by indirect taxes.

The sum of three millions will not, considering the increase of population, be a much greater direct tax than that of two millions, voted in the year 1798. To this, permit me to add another view of the subject.

The direct taxes, laid by the several States during the last years of the Revolutionary war, were generally more heavy than could be paid with convenience. But, during the years' 1785 to 1789, an annual direct tax of more than 200,000 dollars ($205,189) was raised in Pennsylvania, which was not oppressive, and was paid with great punctuality. The increase of population of that State, between the years 1787 and 1812, is, in the ratio of about four to nine. A tax of 450,000 dollars, payable in the year 1813, is not higher, in proportion to population, alone, and without regard even to the still greater increase of wealth, and of circulating medium, than a tax of 200,000 dollars was in the year 1787. But the quota of Pennsylvania, on a tax of three millions of dollars, will (counting Orleans as a State) hardly exceed 365,000 dollars. The proposed tax will, therefore, so far as relates to Pennsylvania, be near twenty per cent. lighter, in proportion to the respective population, than that paid during the years 1785 to 1789.

The rule of apportionment, prescribed by the constitution, operates with perhaps as much equality as is practicable, in relation to States not materially differing in wealth and situation. It may, therefore, be inferred, that a direct tax, which is not greater than Pennsylvania can pay with facility, will not press heavily upon any of the other Atlantic States. It is only in reference to the Western States that the constitutional rule of apportionment, according to the respective number of inhabitants in each State, may be supposed to be unequal. Being at a greater distance from a market, and having, on account of the recent date of their setlements, less accumulated capital, it is certainly true that they cannot, in proportion to their population, pay as much, or with the same facility, as the Atlantic States. Two considerations will, however, much diminish the weight, if they do not altogether obviate that objection.

1. Of the articles actually consumed in the Western States, there are two of general consumption, on which duties are laid, or proposed to be laid, and on which, being articles produced in those States, they will pay nothing, or less than the Atlantic States. On salt they will pay nothing, as the whole quantity consumed there is of domestic origin; and this observation affords an argument in favor of the restoration of the duty on that article, since it will tend to equalize the operation of the direct tax. A considerable part of the sugar those States consume (nearly seven millions of pounds) is also the produce of the maple, and pays no duty. And, in time of war, it is probable that the residue of their consumption will, in a great degree, consist of New Orleans sugar; also duty free.

2. A considerable portion of the direct taxes, in those States, is laid on lands owned by persons residing in other States, and will not fall on the inhabitants. It appears, by a late official statement, that more than two-thirds of the land tax of the State of Ohio are raised on lands owned by *non-residents*. The portion of the quota of that State on the United States' direct tax, which will be payable by its inhabitants, will, for that reason alone, be reduced to one-third part of the nominal amount of such quota. And, although the proportion may not be the same in the other Western States, it is well known that a similar result, though not perhaps to the same extent, will take place in all.

From every view which has been taken of the subject, it satisfactorily appears that the proposed amount of three millions is moderate, and cannot be productive of any real inconvenience, provided that the objects on which the tax shall be assessed be properly selected.

A direct tax may be assessed either on the whole amount of the property or income of the People, or on certain specific objects selected for that purpose. The first mode may, on abstract principles, be considered as most correct; and a tax laid in case of selection, on the same articles, in all the States, as was done in the direct tax of 1798, is recommended by its uniformity, and supported by respectable authority. It is, nevertheless, believed that the systems of taxation, respectively, adopted by the several States, matured, modified, and improved, as they have been by long experience, will generally be found to be best adapted to the local situation and circumstances of each State; and they are certainly most congenial with the feelings and habits of the People. It is therefore proposed that the direct tax should be laid and assessed in each State upon the same objects of taxation on which the direct taxes, levied under the authority of the State, are laid and assessed.

The attempt made, under the former direct tax of the United States, to equalise the tax by authorizing a Board of Commissioners, in each State, to correct the valuations made by the local assessors, was attended with considerable expense, and productive of great delay. In order to obviate this inconvenience, it is proposed that the quota assigned to each State, according to the rule prescribed by the constitution, should be apportioned by law amongst the several counties, towns, or other subdivisions of each State; adopting, in each State, where a State tax is now levied, the apportionment of the State tax, whether that be an absolute quota, fixed by a previous State law on the county or town, or whether it be only the amount which shall appear to have been last laid on such county by the operation of the general State laws, imposing a direct tax; making the apportionment in the States where no State tax is now levied, according to the best information and materials which can be obtained; and authorizing the States, respectively, to alter the apportionment thus made by law, at any time previous to the day fixed by law for assessing the United States' tax on individuals. The whole process of assessment will thereby be reduced to that of assessing the quota of each county, town, or other subdivision, on the lands and inhabitants of such subdivision. It will be as simple, and may be effected as promptly, and with as little expense, as the assessment of a county tax; and the objects of taxation being the same, it may be still more facilitated by authorizing an adoption of the State assessment on individuals, whenever it can be obtained from the proper authority.

With respect to indirect taxes, it does not appear necessary to resort to any other than those which had been formerly levied by the United States. As they were in operation during several years, their defects, and the modifications and improvements of which they are susceptible, are better understood than new taxes could be. With some alterations they may produce the amount now wanted; and it does not appear that any other, equally productive, could be substituted with any real advantage. The gross amount of those taxes, in the year 1801, was near one million of dollars. They would, according to the increase of population, and without any augmentation in their rate, yield, now, near 1,400,000 dollars. An average increase of about fifty per cent. in the rate would produce the intended gross amount of two millions. But it is believed that that increase ought not to be the same in all those taxes, and that some are susceptible of greater augmentation, or extension, than others.

1. *Duties on domestic spirits distilled.*—There is not any more eligible object of taxation than ardent spirits. But the mode of taxation is liable to strong objections, particularly with respect to persons who are not professional manufacturers, and who, only occasionally, distil the produce of their farms. It is therefore proposed, that the duties on the quantity of spirits distilled should be levied only on spirits distilled from foreign materials, at the rate of 10 cents per gallon, distilled, and on other distilleries employing stills, the aggregate of which shall contain more than four hundred gallons, at the rate of 3 cents per gallon, distilled; and that, instead of a duty on the spirits, or of licences in proportion to the time employed, all other distillers should only pay an annual tax of five dollars for each still solely employed in the distillation of fruit, and of fifteen dollars for each still otherwise employed. This tax may, also, still, without reference to time, be made to vary according to the size of the stills. At those rates, this class of duties is estimated to produce, at most, 400,000 dollars; and it is intended, in that case, that another duty should be levied on the same article, in the shape of licences to retailers. By the adoption of that mode,

the expenses of collection will be considerably diminished, penalties for not entering stills will be unnecessary, and they will be confined, with respect to country stills, to the case of clandestine distilling without paying the tax.

2d. *Duties on refined sugar.*—A duty double of that heretofore laid, viz. at the rate of 4 cents per pound, is estimated to produce 200,000 dollars. The drawback, both of that duty and of that on the importation of the raw material, to be allowed.

3d. *Licences to retailers.*—These are believed to be susceptible of considerable and very proper augmentation and extension. The following rates are estimated to produce 700,000 dollars.

For a licence to retail wines,	- - - - - - -	$20
do.	do. spirits generally, - - - - - -	20
do.	do. domestic spirits only, - - - - -	15
do.	do. any other species of foreign merchandise, - - -	10

Tavern keepers, licenced under the authority of any State, and not living in any city, town, village, or within five miles thereof, to be excepted. Every other person who sells wines, foreign spirits, or foreign merchandise, otherwise than in the vessel or package of importation, or in the case of dry goods, otherwise than by the piece, and every person who sells domestic spirits in less quantity than 30 gallons, to be considered as a retailer.

4th. *Duties on sales at auction.*—These, confined to the sales of articles of foreign produce or manufacture, and at the same rate as heretofore, may produce about 50,000 dollars.

5th. *Duties upon carriages for the conveyance of persons.*—Those duties, adding at the rate of 50 per cent. on the duties formerly raised, are estimated to produce 150,000 dollars.

6th. *Stamp duties.*—An association of ideas which connects those duties with the attempt of Great Britain to tax America, and which might, with equal propriety, attach odium to the duty on the importation of tea, has rendered their *name* in some degree unpopular. The great extension of post roads, and the facility of distribution, have, however, removed the most substantial objection to which they were liable. They do not appear to be more inconvenient than any other internal tax, and the expenses of collection are less than on any other, being only a commission on the sale, and the cost of paper and stamping. At the same rate as heretofore, with the exception of bank notes, on which an increase appears proper, (with an option to the banks to pay $\frac{1}{10}$th part of their dividends in lieu thereof) they are estimated to produce 500,000 dollars.

RECAPITULATION.

Direct tax, gross amount, - - - - - - - -		$3,000,000
Duties on spirits and licences to distillers, gross amount, - - -	400,000	
Refined sugar, - - - - do. - - -	200,000	
Retailer's licences, - - - do. - - -	700,000	
Sales at auction, - - - do. - - -	50,000	
Duties on carriages, - - - do. - - -	150,000	
Stamp duties, - - - - do. - - -	500,000	
		2,000,000
Total gross amount, - - - - - - -		5,000,000
Deduct expenses of assessment and collection, and losses, estimated at 15 per cent. - -		750,000
Nett amount estimated for 1814, - - - - -		4,250,000
But are not estimated to yield, in 1813, more than - - - - - -		$3,600,000

Most of the internal taxes have been estimated at their *maximum;* but it is hoped that any defalcation from the estimated amount will be compensated by a diminution in the expenses of collection, which have also been computed at the highest rate.

For the superintendence of those taxes, both direct and indirect, it appears indispensable that the office of commissioner of the revenue should be re-established. For their collection, the former offices of supervisor and inspector are believed to have been unnecessary and injurious links in the system, and that the expense will be diminished, and the collection and accountability better secured, by the division of the States into convenient collection districts, and by the appointment of a collector to each district, who will pay into the treasury, and be immediately accountable to that department, in the same manner as the collectors of customs. This arrangement, the greater amount to be collected, and the simplification in the objects and mode of taxation, will, it is hoped, reduce, in a short time, the expenses of collection of the indirect taxes to $7\frac{1}{2}$ instead of 13 per cent. which they formerly cost, when brought to their highest degree of improvement. In estimating the charges on the direct tax at 15 per cent. 5 per cent. have been allowed for the assessment, 5 per cent. for the collection, and 5 per cent. for losses. This last item is principally on account of losses on *unseated* lands, and on some remote districts of country, and is not susceptible of much reduction. That for assessment may be lessened in those States where the objects of taxation do not require an annual valuation, or where the State or county assessments may be used. The expense of collection proper may be, also, in some degreee, lessened in cities and populous districts, and by uniting it with that of the internal taxes. It is, however, necessary that the compensation of the collectors be sufficient to command the services of men properly qualified, and in every respect worthy of the trust.

In performing the ungracious task of pointing out new objects of taxation, those have been submitted which appeared sufficiently productive and least oppressive. The objections to which each, including the increase of duties on importations, is liable, have not been stated, not because I was insensible of them, but because no substitute of any importance was perceived, which was not still more objectionable. Every tax being in some degree an evil, is, therefore, liable to some objection; and every one, taken singly, may, for that reason, be easily combatted. But, if the necessity of an additional revenue be admitted, the objections afford no argument why the tax proposed should be rejected, unless another, less inconvenient, be substituted. The necessity of such an addition to the revenue has, in the course of this letter, been strongly urged, because it was strongly felt; but with respect to the taxes proposed, the selection is submitted with diffidence; and it will be highly gratifying that some more eligible may be devised.

The last inquiry of the committee relates principally to the terms on which loans, amounting to at least ten millions of dollars per annum, may be obtained, and to the plan proper to be adopted for the reimbursement of such loans.

The terms on which annual loans to that amount may be obtained, can be ascertained only by experiment. Government has never, since its organization, obtained considerable loans within the United States, at the rate of six per cent. a year, except from the Bank of the United States; and these, on a capital of ten millions, never amounted to seven millions in the whole. In proportion to the amount wanted for the service of the year, and to the increase of stock of the public debt at market, the terms must naturally become less favorable. It must, also, be recollected that, in addition to the sum wanted to defray the extraordinary expenses of the war, an annual loan, equal to the annual reimbursement of the six per cent. and deferred stocks, prescribed by law, will also be required. This, together with the reimbursement of the residue of the converted stock, amounting to 565,000 dollars, will, for this year, amount, as has been stated in the annual report, to 2,135,000 dollars. As the interest on the existing debt is included in the "current expenses," the loan necessary for the reimbursement of the six per cent. and deferred stocks, will, for each subsequent year, amount only to 1,570,000 dollars. The loans for those sums will, indeed, create no addition to the amount of the debt, but will, nevertheless, increase the total sum to be annually borrowed. It must also be observed,

that, if the price of stocks should sink below par, the commissioners of the sinking fund are bound, by the existing laws, to apply the residue of the annual appropriation of eight millions a year to the purchase of stock; and that residue will, this year, amount to $3,640,000, which, in that case, must also be borrowed. It is a view of those several considerations which has created an apprehension that loans, to such large amount, might not, perhaps, be obtained on as favorable terms as under other circumstances, and, with the powerful assistance of a national bank, had been formerly anticipated. The same view of the subject has most forcibly impressed a conviction of the necessity of an additional revenue: for, if further loans be also resorted to for defraying the ordinary expenses and the interest, they must, if at all practicable, be obtained on the most ruinous terms. Excluding that idea, and embracing only the loans which are absolutely necessary, it appears to me more prudent not to limit the rate of interest by law. A discretionary power, in that respect, is, so far as relates to the Executive, altogether ineligible, but is preferable to the risk of leaving the public service unprovided for. It is, also, for the same reason, requisite that the loans may be made irredeemable for a term not less than ten years.

In a former communication to the Committee of Ways and Means, it was suggested that "treasury notes," bearing interest, might, to a certain extent, be issued, and to that extent diminish the amount to be directly borrowed. The advantage they would have, would result from their becoming a part of the circulating medium, and taking, to a certain degree, the place of bank notes. It is evident, however, that, for the same reason, the issue must be moderate, and never exceed the amount which may circulate without depreciation.

The loans necessary for the present year, are, 1st. A sum equal to that which may, during the year, be reimbursed on account of the principal of the debt. 2dly. The amount of expenses which have been, or may be, authorized by Congress, and are not included in the annual estimates.

The first sum will certainly amount to 2,135,000 dollars, and may be greater if the stocks should sink below par.

The second sum cannot yet be stated, since the extent of the expenses which may be authorized is not yet ascertained, and as the estimates for the additional army, already authorized, have not yet been received by the Treasury Department.

The deficit of 1,200,000 dollars (on the peace establishment) is not included as absolutely necessary, although its payment will, as stated in the annual report, leave in the treasury a smaller balance than, under existing circumstances, is eligible.

It may be proper to repeat that, so long as the public credit is preserved, and a sufficient revenue is provided, no doubts are entertained of the possibility of procuring, on loan, the sums wanted to defray the extraordinary expenses of a war; and that the apprehensions expressed relate solely to the terms of the loans—to the rate of interest at which they can be obtained.

The reimbursement of the new debt which may be created, must ultimately depend on the respective revenue and expenditure of the United States after the restoration of peace. No artificial provisions, no appropriations or investments of particular funds in certain persons, no nominal sinking fund, however constructed, will ever reduce a public debt, unless the nett annual revenue shall exceed the aggregate of the annual expenses, including the interest on the debt. Those who create the debt can only *estimate* what the peace revenue and expenditure will be, and presume that the supposed surplus *will be* faithfully and perseveringly applied to the payment of the principal.

The current or peace expenses have been estimated at nine millions of dollars. Supposing the debt contracted during the war not to exceed fifty millions, and its annual interest to amount to three millions, the aggregate of the peace expenditure would be no more than twelve millions. And as the peace revenue of the United States may, at the existing rate of duties, be fairly estimated at fifteen millions, there would remain, from the first outset, a surplus of three millions of dollars applicable to the redemption of the debt. So far, therefore, as can be now foreseen, there is the strongest reason to believe that the debt thus contracted will be discharged with facility, and as speedily as the terms of the loans will permit. Nor does any other plan, in that respect, appear necessary, than to extend the application of the annual appropriation of eight millions, and which is amply sufficient for that purpose, to the payment of interest and reimbursement of the principal of the new debt. No doubt can be entertained of that mode being sufficiently efficacious, since, by that plan alone forty-six millions of the public debt have been reimbursed during the last eleven years. If the national revenue exceeds the national expense, a simple appropriation for the payment of the principal of the debt, and co-extensive with the object, is sufficient, and will infallibly extinguish the debt. If the expense exceeds the revenue, the appropriation of any specific sum, and the investment of the interest extinguished, or of any other fund, will prove altogether nugatory; and the national debt will, notwithstanding that apparatus, be annually increased by an amount equal to the deficit in the revenue.

The annual interest on the existing debt amounts to - - - - - -	$3,220,000
And estimating the interest on the new debt at - - - - - -	3,000,000
The sum which, on the annual appropriation of eight millions, would, at the restoration of peace, be applicable to the payment of principal, is - - - - - -	2,780,000
	$8,000,000

A sum somewhat less than the presumed surplus of three millions, as above stated, and which will be nearly sufficient to reimburse, before the year 1823, the whole existing debt of the United States, with the exception of the three per cent. stock. The loans contracted during the war being made irredeemable for at least ten years, the first reimbursement would fall on that year; and the whole of the appropriation of eight millions, after deducting 485,000 dollars for the interest of the three per cent. stock, would thenceforth be applicable to the payment of the interest and principal of the new debt. The precise period of final extinguishment, and the precise amount of annual payments, will depend on the terms of the loans, and on the number of years for which it may be necessary to make each loan irredeemable. But this sketch is sufficient to show, 1st. That no inconvenience will arise in making the loans irredeemable for ten years, since there is not much probability that they could be sooner discharged. 2dly. That the appropriation of eight millions will be sufficient for their final reimbursement. 3dly. That that reimbursement, and that of the whole debt of the United States (the three per cent. stock excepted) will probably be effected within fifteen years after the restoration of peace. It must always be remembered that those estimates are predicated on the supposition than an additional revenue, to the amount already stated, will be provided, and that the increase of debt, during the war, will not exceed fifty millions.

In answering the inquiries of the committee on subjects so intimately connected with the most important questions of national concern, it became an imperious duty to represent every circumstance precisely as it was, or appeared to be, and without exaggerating or disguising any of the difficulties which must be encountered. To understand these to their full extent, will afford the best means of overcoming them; and there is none which appears insurmountable or even discouraging. What appears to be of vital importance is, that the crisis should at once be met by the adoption of efficient measures, which will with certainty provide means commensurate with the expense; and by preserving unimpaired, instead of abusing, that public credit on which the public resources so eminently depend, will enable the United States to persevere in the contest until an honorable peace shall have been obtained.

I have the honor to be, with great respect, sir, your obedient servant,

ALBERT GALLATIN.

Hon. EZEKIEL BACON,
Chairman of the Committee of Ways and Means.

12th CONGRESS.] No. 364. [1st SESSION.

PROTECTION TO MANUFACTURES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 29, 1812.

To the Honorable the Senate and the Honorable the House of Representatives of the United States in Congress assembled, the Directors of the New Hampshire Iron Factory Company beg leave respectfully to represent:

That said company own a very valuable bed of primitive iron ore, in the town of Concord, in the county of Grafton, and State of New Hampshire; and that said company have expended a large sum of money in erecting furnaces, forges, and machinery, in the town of Franconia, in the same county, for the purpose of manufacturing bar iron and various sorts of cast iron ware; that their works have been in operation for more that three years, but, owing to the high price of labor, and the low price they been obliged to receive for their manufactures, the said company have never realized one dollar, for the use of their capital stock, which amounts to more than one hundred thousand dollars; and that they have but little prospect of making their works profitable, or worth pursuing, while European manufactures, of the same kind, can be imported and sold in this country, for the prices at which they have been sold, for several years past.

They therefore pray, that, when commerce is laboring under great embarrasments, from the oppressive meaures of belligerent Powers, that Congress, in their wisdom, would extend their fostering aid and encouragement to American manufactures, by imposing heavy duties on all imported hollow iron ware, and shapes of various kinds, an abundant supply of which, with proper encouragement, may be cast in our own country. This, we believe, will afford to merchants a prospect of employing part of their capital, withdrawn from the ocean, to some advantage, in establishing, and carrying on, useful manufactories. And, as in duty bound, will ever pray the New Hampshire Iron Factory Company, by their directors.

EBEN'R BECKFORD, *and others.*

SALEM, *January* 16, 1812.

12th CONGRESS.] No. 365. [1st SESSION.

PROTECTION TO MANUFACTURES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 3, 1812.

To the Senate and Representatives in Congress assembled:

The subscribers, brewers of malt liquor, in the city of New York, having long had to encounter with many impediments to the extension of their business, so as to render it profitable either to themselves, or as an useful branch of manufactory to the community at large, take the liberty to suggest to Congress, that, while the consumption of ardent spirits continues to form so common a drink, for the generality of people, particularly among the laboring part of society, it will operate against the use of malt liquors, which circumstance, together with the quantity of foreign beer heretofore imported, has lessened the consumption of the article manufactured at home, and which, in the event of the intercourse being opened, may again be the case.

With this view of the subject, we are induced to solicit the attention of Congress, in order that some legislative aid and encouragement may be afforded in the premises.

It is not for us to expatiate on the benefits which may result to the community, as to the preference, in point of health, which malt liquor may have to that of ardent spirits, or of the policy of encouraging the one, and of discouraging the other, even in a moral point of view; these are considerations, so connected with individual and general good, and so according with the system adopted by Congress, for promoting the manufactories of our country, and so congenial with the spirit of the nation, that we shall forbear expressing much on the subject.

We, therefore, submit to your consideration the propriety of adopting such measures as may be promotive of encouraging the manufactory, and use, of malt liquors, in the United States.

MURRAY & MILBANK, *and others.*

New York, 1st month, 19, (*January*) 1812.

12th CONGRESS.] No. 366. [1st SESSION.

SINKING FUND.

COMMUNICATED TO THE SENATE, FEBRUARY 5, 1812.

The Commissioners of the Sinking Fund respectfully report to Congress as follows:

That the measures which have been authorized by the Board, subsequent to their last report, of the 2d of February, 1811, so far as the same have been completed, are fully detailed in the report of the Secretary of the Treasury to this Board, dated the first day of the present month, and in the statements therein referred to, which are herewith transmitted, and prayed to be received as part of this report.

GEORGE CLINTON, *President of the Senate.*
JAMES MONROE, *Secretary of State.*
ALBERT GALLATIN, *Secretary of the Treasury.*
WM. PINKNEY, *Attorney General U. S.*

WASHINGTON, *February* 5, 1812.

The Secretary of the Treasury respectfully reports to the Commissioners of the Sinking Fund—

That the balance of moneys advanced on account of the public debt, remaining unexpended at the close of the year 1809, and applicable to payments falling due after that year, which balance, as appears by the statement B, annexed to the last annual report, amounted to three hundred and sixty thousand nine hundred and ninety-nine dollars sixty-eight cents, - - - - - - - - - - $360,999 68

Together with the sums disbursed from the treasury, during the year 1810, on account of the principal and interest of the public debt, which sums, as appears by the statement C, annexed to the last annual report, amounted to eight millions and one thousand nine hundred and seventy-two dollars forty-three cents, - - - - - - - - - - 8,001,972 43

And amounting, together, to eight millions three hundred and sixty-two thousand nine hundred and seventy-two dollars eleven cents, - - - - - - - - - 8,362,972 11

Have been accounted for in the following manner:

I. There was repaid into the treasury, during the year 1810, on account of the principal of moneys heretofore advanced for the payment of the domestic debt, as appears by the statement E, annexed to the last annual report, the sum of two thousand six hundred and thirty-nine dollars thirty-seven cents, - - - - - - - - - - - - 2,639 37

II. The sums actually applied, during the same year, to the payment of the principal and interest of the public debt, as ascertained by accounts rendered to the Treasury Department, amounted, as will appear by the statement A, to seven millions eight hundred and sixty-seven thousand one hundred and fifty-eight dollars fifty-seven cents, viz:

1. Paid in reimbursement of the principal of the debt, including the whole of the exchanged six per cent. stock outstanding, - - - - - - - $5,163,328 16
2. Paid on account of the interest and charges on the public debt - - 2,703,830 41

7,867,158 57

III. The balance remaining unexpended at the close of the year 1810, and applicable to payments falling due after that year, as ascertained by accounts rendered to the Treasury Department, amounted, as will appear by the statement B, to four hundred and ninety-three thousand one hundred and seventy-four dollars seventeen cents. - - - - - - - 493,174 17

$8,362,972 11

That, during the year 1811, the following disbursements were made out of the treasury, on account of the principal and interest of the public debt, viz:

I. On account of the interest and reimbursement of the domestic funded debt, - - - $4,736,092 06
II. For interest on temporary domestic loans, - - - - - - - - 69,842 45
III. For repayment of do. do. - - - - - - - - 2,750,000 00
IV. On account of the interest on Louisiana stock, and on exchanged and converted stocks payable in Europe, - - - - - - - - - - - 592,160 49

Amounting, together, as will appear by the annexed list of warrants, marked C, to eight millions one hundred and forty-eight thousand and ninety-five dollars, - - - - - - $8,148,095 00

Which disbursements were made out of the following funds, viz:

I. From the funds constituting the annual appropriation of eight millions of dollars, for the year 1811, viz:

From the fund arising from the interest on the debt transferred to the Commissioners of the Sinking Fund, as per statement I, - - - - - - - - $1,818,374 34
From the fund arising from the sales of public lands, being the amount received in the treasury from 1st October, 1810, to 30th September, 1811, per statement K, - - - - - - - - - - 767,061 23
From the proceeds of duties on goods, wares, and merchandise, imported, and on the tonnage of vessels, - - - - - - - - 5,414,564 43

$8,000,000 00

II. From repayments into the treasury, on account of advances for the payment of dividends on the domestic funded debt, and for the purchase of foreign remittances, as will appear by the statement E, viz:

Principal advanced from the treasury, repaid, - - - - 146,666 67
Interest and damages recovered, - - - - - - 1,428 33

148,095 00

$8,148,095 00

That the abovementioned disbursements, together with the above stated balance, which remained unexpended at the close of the year 1810, of - - - - - - - - 493,174 17

Together with a further sum, arising from profit on remittances from America to Europe, purchased during the year 1811, and amounting, as will appear by the statement D, to - - - - 56,726 14

And together, also, with the further sum of £4,900 sterling, in bills taken in payment of the principal of an equal sum of protested bills, as will appear by the same statement D, and equal, at par, to 21,777 78

Making, together, eight millions seven hundred and nineteen thousand seven hundred and seventy-three dollars nine cents, - - - - - - - - - - - - 8,719,773 09

Will be accounted for in the next annual report, in conformity with the accounts which shall then have been rendered to the Treasury Department.

That, in the meanwhile, the manner in which the said sum has been applied, is estimated as followeth:

I. The repayments into the treasury, on account of the principal, including the amount of sundry bills received in exchange for others previously purchased, which had been protested, have, during the year 1811, amounted, as by the abovementioned statement E, to - - - - - - - - - $168,444 45

II. The sums actually applied, during the year 1811, to the principal and interest of the public debt, are estimated as follows:

1. Paid in reimbursement of the principal of the public debt, and including the temporary loan of $2,750,000, obtained in 1810, from the Bank of the United States, $5,543,470 89
2. Paid on account of interest and charges on the public debt, - - 2,470,372 06

As will appear by the estimate F, - - - - - - - - - 8,013,842 95

III. The balance which remained unexpended at the close of the year 1811, and applicable to payments falling due after that year, as per estimate G, at - - - - - - 537,485 69

$8,719,773 09

That, in conformity with the resolution of the Commissioners of the Sinking Fund, of April 24th 1811, (L) there was reimbursed, at the close of the year 1811, in the manner prescribed by the 8th section of the act of February 11th, 1807, a portion of the converted stock created by the 3d section of that act, of $1,294,452 29; which sum of $1,294,452 29 forms a part of the sum of $5,543,470 89, above stated, as the amount of the principal of the public debt reimbursed in the year 1811.

And that the statement H exhibits the amount of stock transferred to the Commissioners of the Sinking Fund, and to the Treasurer of the United States, in trust for said States, and standing to their credit on the books of the treasury, on the 31st December, 1811, no stock having been transferred in payment for lands during the year 1811.

All which is respectfully submitted.

ALBERT GALLATIN.

TREASURY DEPARTMENT, *February 1st*, 1812.

A.

Statement of the application, during the year 1810, *of the funds provided for the payment of the principal and interest of the Public Debt.*

I. *Payments on account of the principal of the Public Debt.*

Of the domestic debt, viz:			
Annual reimbursement of old six per cent. stock,	$1,011,638 97		
Do. of deferred do.	400,563 93		
		1,412,202 90	
Reimbursement of exchanged six per cent. stock, being the whole of that stock which remained outstanding,		3,751,125 26	
			5,163,328 16

II. *Payments on account of interest and charges.*

1. On the domestic debt.			
Interest for the year 1810, on the several species of the domestic funded debt, as settled at the treasury,		$1,985,579 93	
Do. on Louisiana stock domesticated,		7,020 00	
2. On the foreign debt.			
Interest on exchanged and converted stocks, payable in Amsterdam, guilders 8,056 17 8, at 40 cents,	3,222 75		
London, £5,344 19, at 4s. 6d.	23,755 34		
	26,978 09		
Interest on Louisiana stock, from 1st of July, 1809, to 30th June, 1810, viz:			
Payable in Amsterdam, guilders 750,000, at 40 cents,	300,000 00		
Do. in London, £83,099 5, at 4s. 6d.	369,330 00		
	669,330 00		
Commissions and charges, viz: at Amsterdam, including guilders 9,768 3, interest on advances of the bankers, guilders 14,069 15 8,	5,627 91		
At London, £415 10,	1,846 66		
	7,474 57		
Loss in exchange and remittances, per statement D, annexed to last annual report,	6,281 84		
Deduct gain on specie shipped by the John Adams, guilders 2,233,	893 20		
	5,388 64		
Commissions to agents in America for purchasing bills,	2,059 18		
		711,230 48	
			2,703,830 41
			$7,867,158 57

TREASURY DEPARTMENT, *Register's Office, January* 30, 1812.

JOSEPH NOURSE, *Register.*

B.

Statement of the provision made, before the 1st *day of January*, 1811, *for the payment of the principal and interest of the Public Debt falling due after that day.*

I. *On account of the Foreign Debt.*

1. Cash in the hands of commissioners and agents in Europe, viz:		
In London, on 31st December, 1810, £44,640 14 6, at 4s. 6d.	$198,403 22	
Deduct amount due the commissioners in Amsterdam on the same day, guilders 276,967 14 13, at 40 cents,	110,787 10	
		87,616 12
2. Remittances outstanding, viz:		
Amount paid for at the treasury, and remitted to Amsterdam, before 1st January, 1811, but not received by the commissioners till after that day, guilders 497,500, at 40 cents,	199,000 00	
Deduct amount of moneys received by the commissioners before 1st January, 1811, but not paid for at the treasury till after that day, guilders 16,695 15, at 40 cents,	6,678 30	
	192,321 70	

Amount paid for at the treasury, and remitted to London, before 1st January, 1811, but not received by the bankers till after that day, ... £50,000, at 4s. 6d.			222,222 22	
Of this sum there was protested for non-payment, as explained at foot of statement D, herewith, and remained unpaid on 31st December, 1810, ...	8,400	37,333 33		
	41,600		184,888 89	
				377,210 59
				464,826 71

3. Amount of payments made at the treasury before the 1st of January, 1811, for bills which have been protested for non-payment, and which on that day had not been repaid into the treasury, viz:

Amount heretofore outstanding, as explained in the report of February 3, 1809,		13,357 00	
Amount of bills purchased in 1810, and protested for non-payment, which had not been repaid into the treasury December 31, 1810, £8,400 .		37,333 33	
		50,690 33	
			515,517 04

II. *Deduct amount, short provided, on account of the Domestic Debt, as follows:*

The demands unsatisfied on the 1st January, 1811, were the following, viz:

1. Dividends payable by the commissioners of loans, including the dividends due on that day, and exclusive of dividends no longer demandable at their offices,		1,213,042 83
2. Unclaimed dividends payable at the treasury, ...		70,050 44
		1,283,093 27

The provision made for the above objects was as follows, viz:

1. Cash due from commissioners of loans deceased, and out of office,	6,660 20	
2. Cash in the hands of do. in office, . .	1,196,489 55	
3. Cash in the hands of the treasurer, as agent for the commissioners of the sinking fund, ...	57,588 65	
4. Cash over advanced at the treasury for the payment of dividends,	12 00	
		1,260,750 40
Leaving this sum, short provided, on the 1st January, 1811, to meet all payments on account of the domestic debt, ...		22,342 87
Total amount of provision for the public debt remaining unapplied on the 31st December, 1810, ...		$493,174 17

TREASURY DEPARTMENT, *Register's Office, January* 30, 1812.

JOSEPH NOURSE, *Register.*

C.

List of Warrants drawn according to law, during the year 1811, *on the Treasurer of the United States, on account of the payments of interest on the Louisiana Stock.*

WARRANTS.		In whose favor.	AMOUNT.
Numbers.	Dates.		Dollars. Cts.
3067	February 8, 1811,	Albert Gallatin,	387 00
3167	March 13, "	Charles J. Nourse,	1,864 11
3393	April 22, "	Walter Hellen,	2,836 60
3394	" " "	Robert Beverly,	2,195 24
3395	" 23, "	Charles J. Nourse,	624 27
3433	May 13, "	Jonathan Burrall,	10,080 00
3434	" " "	Do.	25 20
3497	June 15, "	Daniel Sheldon, Jr.	200,000 00
3510	" 24, "	Joseph Riddle,	1,085 50
3526	" 26, "	Anthony C. Cazenove,	3,323 80
3671	July 15, "	Daniel Sheldon, Jr.	153 66
3732	August 10, "	Jonathan Smith,	7,846 92
3787	Sept. 2, "	Do.	43 16
4054	Novr. 13, "	Do.	143,517 40
4055	" " "	Do.	358 79
4083	" 22, "	Samuel Flewelling,	144,447 19
4084	" " "	Do.	361 11
4088	" 26, "	James Sanderson and Robert Young,	72,978 02
4091	" 28, "	Walter Stewart,	32 52
			$592,160 49

Included in the foregoing List of Warrants, are the following Warrants, for commission to agents who purchased the bills, and also, for expenses attending the shipment and transportation of specie to Amsterdam.

Warrants. Numbers.	Warrants. Date.	In whose favor.		Amount. Dollars. Cts.
3434	May 13, 1811, -	Jonathan Burrall, for commission, -	$25 20	
3787	Septr. 2, " -	Jonathan Smith, do, do. -	43 16	
4055	Novr. 13, " -	Do. do. do. -	358 79	
4084	" 22, " -	Samuel Flewelling, do. -	361 11	
				788 26
3671	July 15, " -	Daniel Sheldon, Jr. for shipment of specie,	153 66	
3732	August 10, " -	Jonathan Smith, for insurance on do.	7,846 92	
4091	Novr. 28, " -	Walter Stewart, for transmission of do.	32 52	
				8,033 10
				$8,821 36

List of Warrants drawn according to law, during the year 1811, *on the Treasurer of the United States, on account of the reimbursement and interest of the Domestic Debt.*

Warrants. Numbers.	Warrants. Date.	In whose favor.	Amount. Dolls. Cts.
3028	January 12, 1811, -	Robert Habersham, - -	650 00
3159	March 11, " -	Do. - -	1,400 00
3160	" " " -	Peter Freneau, - -	26,000 00
3161	" " " -	Sherwood Haywood, - -	1,150 00
3162	" " " -	William Gardner, - -	5,200 00
3171	" 14, " -	Thomas Nelson, - -	5,000 00
3172	" " " -	James Ewing, - -	3,050 00
3173	" " " -	Jonathan Bull, - -	17,100 00
3174	" " " -	Christopher Ellery, - -	6,050 00
3196	" 18, " -	William Few, - -	220,000 00
3197	" " " -	Benjamin Austin, - -	138,000 00
3208	" 21, " -	Edward Hall, - -	19,871 21
3212	" 25, " -	Stephen Moylan, - -	118,000 00
3214	" " " -	John Stockton, - -	1,579 72
3216	" 26, " -	Thomas T. Tucker, - -	2,292 13
3438	May 16, " -	Benjamin Austin, - -	10,000 00
3487	June 11, " -	William Gardner - -	5,225 00
3488	" " " -	Sherwood Haywood, - -	1,700 00
3489	" " " -	Peter Freneau, - -	25,500 00
3490	" " " -	Robert Habersham, - -	1,000 00
3500	" 18, " -	James Ewing, - -	3,200 00
3501	" " " -	Jonathan Bull, - -	17,100 00
3502	" " " -	Christopher Ellery, - -	6,250 00
3503	" " " -	Benjamin Austin, - -	130,000 00
3504	" 19, " -	Edward Hall, - -	19,928 23
3507	" 20, " -	Thomas Nelson, - -	4,400 00
3508	" " " -	William Few, - -	220,000 00
3509	" 21, " -	Blair M'Clenachan, - -	115,688 77
3525	" 26, " -	John Stockton, - -	1,585 04
3529	" 28, " -	Thomas T. Tucker, - -	2,292 13
3530	" " " -	Jonathan Smith, - -	55,459 59
3531	" " " -	William Whann, - -	17,676 80
3771	August 20, " -	Isaac Neufville, - -	2 65
3812	Septr. 17, " -	William Gardner, - -	5,180 00
3813	" " " -	Thomas Nelson, - -	3,500 00
3814	" " " -	Sherwood Haywood, - -	2,400 00
3815	" " " -	John Dawson, Jr. - -	28,000 00
3816	" " " -	Robert Habersham, - -	1,000 00
3826	" 21, " -	Benjamin Austin, - -	135,000 00
3827	" " " -	Jonathan Bull, - -	17,100 00
3828	" " " -	Christopher Ellery, - -	6,200 00
3829	" " " -	William Few, - -	222,000 00
3830	" " " -	James Ewing, - -	3,000 00
3831	" " " -	Blair M'Clenachan, - -	119,054 70
3833	" 23, " -	Edward Hall, - -	19,804 90
3845	" 25, " -	John Stockton, - -	1,565 27
3847	" 27, " -	Jonathan Smith, - -	47,506 30
3848	" " " -	William Whann, - -	24,552 86
3849	" " " -	Thomas T. Tucker, - -	2,292 13
3974	October 7, " -	John Dwason, Jr. - -	3,821 61
4121	Decr. 16, " -	Robert Habersham, - -	2,000 00
4122	" " " -	Morton A. Waring, - -	56,000 00
4123	" " " -	Do. - -	34,272 91
4124	" " " -	Sherwood Haywood, - -	3,000 00
4125	" " " -	Do. - -	20,343 11
4126	" " " -	William Gardner, - -	10,450 00

LIST—Continued.

Warrants. Numbers.	Warrants. Date.	In whose favor.	Amount. Dolls. Cts.
4127	December 16, 1811, -	William Gardner, - -	10,369 19
4145	" 21, " -	Jonathan Bull, - -	36,700 00
4146	" " " -	Do. - -	1,393 39
4150	" 23, " -	James Ewing, - -	5,900 00
4151	" " " -	Do. - -	26,115 08
4152	" " " -	Edward Hall, - -	42,659 60
4153	" " " -	Do. - -	11,946 99
4154	" " " -	Thomas Nelson, - -	7,600 00
4155	" " " -	Do. - -	25,944 16
4162	" 31, " -	William Whann, - -	11,633 02
			2,150,656 49
4147	" 21, " -	Thomas T. Tucker, - $767,061 23	
4158	" 24, " -	Do. - - 1,818,374 34	
			2,585,435 57
			4,736,092 06

List of warrants drawn according to law, during the year 1811, *on the Treasurer of the United States, on account of the repayment of the Principal of the Temporary Loans.*

Warrants. Numbers.	Warrants. Date.	In whose favor.	Amount. Dolls. Cts.
3137	March 5, 1811, -	President, Directors & Co. of the Bank of the United States, . . .	1,375,000 00
3783	Septr. 2, " -	George Simpson, . . .	1,375,000 00
			2,750,000 00

List of Warrants drawn according to law, during the year 1811, *on the Treasurer of the United States, on account of the payment of the Interest on Temporary Loans.*

Warrants. Numbers.	Warrants. Date.	In whose favor.	Amount. Dollars. Cts
3144	March 6, 1811, -	President, Directors & Co. of the Bank of the United States, . . .	28,931 50
3782	Septr. 2, " -	George Simpson, . . .	40,910 95
			69,842 45

RECAPITULATION.

Interest and reimbursement of the domestic debt, ...	$4,736,092 06
Interest on Louisiana stock, ...	592,160 49
Principal of temporary loans, ...	2,750,000 00
Interest on do. do.	69,842 45
	$8,148,095 00

TREASURY DEPARTMENT, *Register's Office, January* 30, 1812.

JOSEPH NOURSE, *Register.*

D.

Statement of foreign remittances provided and paid for at the Treasury, during the year 1811, *for the payment of interest on the Louisiana stock in Amsterdam and London.*

Guilders	175,880	6	0,	at 44 cents, cost							$77,387 32
	16,695	15	0,	at 43 cents, with allowances for interest, &c., cost							7,907 22
	500,000	0	0,	specie shipped by the frigate Constitution,							200,000 00
	692,576	1	0								$285,294 54
Sterling	£2,520	0	0,	at 10 per cent. below par, cost						$10,080 00	
	5,180	7	7,	16	do.	do.				19,340 08	
	1,000	0	0,	17	do.	do.				3,688 89	
	43,300	0	0,	18	do.	do.				157,804 47	
	1,819	12	5,	19	do.	do.				6,550 63	
	17,700	0	0,	20	do.	do.				62,933 33	
	11,000	0	0,	23	do.	do.				37,644 44	
				Cost of advertising,						2 75	
											298,044 59
	82,520	0	0								
	5,880	0	0,	in exchange for protested bills.—See note (*a*) at foot.							
	£88,400	0	0,	applied to the purchase of remittances,							$583,339 13
Paid for insurance and charges on the transportation and shipment of specie to Amsterdam,											8,076 26
Paid agents for commission on the purchase of bills,											745 10
											$592,160 49
Amount of warrants issued in the year 1811, on account of the interest on Louisiana stock, per preceding statement C,											$592,160 49
Gain in exchange,							guilders 692,576 1 0, at par,				$277,030 42
								£88,400 0 0			
Deduct bills taken in payment of the *principal* of protested bills, as per note (*a*) at foot,								4,900 0 0			
								£83,500 0 0, at par,			371,111 11
											648,141 53
Paid for remittances, as above,										$583,339 13	
Do. charges do. do.										8,076 26	
											591,415 39
Gain in exchange in 1811,											$56,726 14

Note to Statement D.

(*a*) Of the sum of £50,000 sterling, remitted to London, in bills, in October, 1810, there was returned in 1811, protested, for non-payment, £8,400

Of this sum there was repaid into the treasury, in 1811, as per statement E, accompanying this report, £1,500

For principal,	$6,666 67
Damages,	533 33
	$7,200 00

There has been put in suit, and still remains outstanding, 2,000
There was replaced, by new bills, furnished by the endorsers of those protested, 4,900
£8,400

But on these bills there was claimed and paid the customary damages of 20 per cent., being on the £4,900, the sum of £980. This last sum was also furnished in bills, and is included in this statement, as so much gained in exchange.

TREASURY DEPARTMENT, *Register's Office, January* 30, 1812.

JOSEPH NOURSE, *Register.*

E.

Statement of repayments made into the Treasury, during the year 1811, *on account of the Public Debt.*

No. of warrants.	Dates of warrants.	On whom drawn.	Principal.	Damages and interest.	Amount of warrants.
1467	March 30,	John Stephen, late district attorney for Maryland, being so much received by him from the estate of Beale Owings, on account of the balance due for his bill of exchange on Amsterdam for 20,000 guilders, protested in the year 1802, for non-payment, -	- -	895 00	895 00
1487	May 28,	James Davidson, cashier of the late office of Discount and Deposite, Washington, being moneys remaining in his hands unexpended, which were heretofore advanced him for payment of dividends on the public debt, payable at the treasury, - - - -	50,000 00	- -	50,000 00
1514	June 29,	Frederick Depeyster, being for the cost and damages on two bills of exchange, one drawn by F. Depeyster, for £1,000 sterling, and one by J. De Jongh, for £500 sterling, on Worrall & Williamson, of Liverpool, returned, protested, for non-payment, -	6,666 67	533 33	7,200 00
1515	June 29,	James Davidson, cashier of the late office of Discount and Deposite, Washington, being moneys remaining in his hands unexpended, which were heretofore advanced him for paying unclaimed dividends on the funded domestic debt of the United States, payable at the treasury, - - - -	40,000 00	- -	40,000 00
1520	Septem. 3,	Do. being on same account, - - -	50,000 00	- -	50,000 00
			$146,666 67	$1,428 33	$148,095 00

To the above must be added the amount of three bills protested for non-payment in 1811, as follows, viz:

Butler, Burroughs, & Sturges, on John Stewart, of	Liverpool, for	£1,000	
Hezekiah Lord, on Conway & Davidson, of	do. -	2,000	
Do. Worrall & Williamson, of	do. -	1,900	
		£4,900	

For which other bills were taken in exchange, as explained in statement D, herewith. As this operation produces the same effect as a repayment into the treasury, it is necessary that it should appear in this statement, and is, therefore, here entered. £4,900, at par, is equal to - - 21,777 78

$168,444 45

TREASURY DEPARTMENT, *Register's Office, January* 30, 1812.

JOSEPH NOURSE, *Register.*

F.

An estimate of the application made, in the year 1811, *of the funds provided for the payment of the Principal and Interest of the Public Debt.*

I. *On account of the Principal.*

1. Reimbursement of six per cent. and deferred stocks, estimated at - -	$1,499,018 60		
2. Do. of converted six per cent. stock, - - -	1,294,452 29		
3. Repayment of temporary loan obtained from Bank of the United States, -	2,750,000 00		
			$5,543,470 89

II. *On account of Interest and Charges.*

1. Interest on the domestic funded debt, estimated at - - -	$1,682,515 66		
2. Interest on Louisiana stock, domesticated, - - - -	24,051 00		
3. Interest on temporary loan from Bank of the United States, -	69,842 45		
4. Interest and charges on foreign debt, viz:			
Interest on exchanged and converted stocks, payable in London and Amsterdam, - - - - - -	$17,783 23		
Interest and charges on Louisiana stock, payable in London and Amsterdam, - - - - - - -	667,358 36		
	$685,141 59		
Charges on remittances, per statement D, herewith, - -	8,076 26		
Commissions to agents in America, for purchasing bills, per do. -	745 10		
		693,962 95	
			2,470,372 06
			$8,013,842 95

G.

An estimate of the funds provided, before the 1st January, 1812, for the payment of Principal and Interest of the Public Debt falling due after that day.

I. *On account of the Foreign Debt.*

Cash in the hands of commissioners and agents in Europe, and remittances outstanding on 31st Dec. 1810, per preceding statement B,		$464,826 71
The remittances made during the year 1811, per preceding statement D, are as follow, viz:		
To Amsterdam, - - - *Guilders*, 692,576 1, at 40 cents,	277,030 42	
To London, - - - - £88,400, at 4*s*. 6*d*.	392,888 89	
		669,919 31
Total to be accounted for,		1,134,746 02
The amount applied during the year 1811, per preceding estimate F, is calculated to have been for interest and charges in Europe,		693,217 85
The balance in the hands of agents in Europe, or in remittances outstanding, may, therefore, be estimated, on 31st December, 1811, at		441,528 17
The amount of protested bills outstanding on the same day, was as follows, viz:		
Unrecovered amount of A. Brown's and Brown & Hackman's protested bills for 120,000 guilders, per preceding reports, -	$13,357 00	
J. W. and Gilbert Russell's bill on Conway & Davidson, of Liverpool, for £2,000 sterling, put in suit in 1811,	8,888 88	
		22,245 88
		$463,774 05

II. *On account of the Domestic Debt.*

Amount provided, beyond the estimated amount of demands during the year 1811, consisting of cash remaining in the hands of the treasurer, as agent for the commissioners of the sinking fund, -	73,711 64
	$537,485 69

H.

A General Statement of the several stocks transferred to the United States, to the 31st December, 1811, the interest on which, by the acts of 8th May, 1792, and 3d March, 1795, is appropriated for the redemption of the public debt.

	Old six per cent. stock.	3 per cent. stock.	Deferred 6 per cent. stock.	5 per cent. stock.	Five and a half per cent. stock.	Four and a half per ct. stock.	4 per cent. stock.	Navy 6 per cent. stock.	8 per cent. stock.	Exchanged 6 per cent. stock.	Converted 6 per ct. stock.	Amount of the several species of stock.
Reimbursement of the foreign debt to 31st December, 1809,	-	-	-	$8,200,000	-	$820,000	$3,180,000	-	-	-	-	12,200,000 00
" of the Navy six per cent. stock,	-	-	-	-	-	-	-	$711,700	-	-	-	711,700 00
" of the five and a half per cent. stock,	-	-	-	-	1,751,742 56	-	-	-	-	-	-	1,751,742 56
" of the four and a half per cent. stock,	-	-	-	-	-	176,000	-	-	-	-	-	176,000 00
" of the eight per cent stock,	-	-	-	-	-	-	-	-	$5,302,900	-	-	5,302,900 00
" of the exchanged six per cent. stock,	-	-	-	-	-	-	-	-	-	5,993,343 50	-	5,993,343 50
" of the converted six per cent. stock,	-	-	-	-	-	-	-	-	-	-	1,294,452 29	1,294,452 29
Purchased with moneys received on account of surplus duties to the end of 1790,	$439,016 12	401,072 90	631,786 86	-	-	-	-	-	-	-	-	1,471,875 88
Purchased on account of the loan of $2,000,000, of 12th August, 1790,	353,604 95	31,731 94	137,588 66	-	-	-	-	-	-	-	-	522,925 55
" out of the interest fund, or applied therefrom,	140,588 08	79,055 79	118,625 59	-	95,757 44	-	-	-	-	-	-	434,026 90
" out of moneys arising from imports and tonnage, and from the sale of public lands,	-	-	-	-	-	-	-	-	,056,700	300,007 62	-	1,356,707 62
In payment for lands sold under certain acts of Congress,	65,308 79	85,877 91	20,968 90	-	1,400 00	-	-	-	122,900	700 00	$80 00	297,235 60
" for lands on Lake Erie, sold to the State of Pennsylvania,	60,449 44	60,718 25	30,224 72	-	-	-	-	-	-	-	-	151,392 41
" of certain balances which originated prior to the present constitution,	7,220 63	7,187 64	16,936 17	-	-	-	-	-	-	-	-	31,344 44
In the repayment of commutation of certain military officers, placed on the pension list,	14,934 22	10,472 40	7,467 09	-	-	-	-	-	-	-	-	32,873 71
In discharge of debts due to foreign officers,	186,988 23	22,438 58	-	-	-	-	-	-	-	-	-	209,426 81
" of the registered debt, per act of 12th June, 1798,	86,566 54	-	-	-	-	-	-	-	-	-	-	86,566 54
" of loan office and final settlement certificates, per the same act,	55,888 98	-	27,581 84	-	-	-	-	-	-	-	-	83,470 82
Stock arising from specie paid for services and supplies, prior to the 4th March, 1789,	515,460 94	-	-	-	-	-	-	-	-	-	-	515,460 94
Unapplied of 660,000 dollars, six per cent. stock, remitted on account of the Dutch debt in 1795,	20,000 00	-	-	-	-	-	-	-	-	-	-	20,000 00
Total amount to the credit of the commissioners of the sinking fund, to 31st December, 1811, *Dolls.*	1,946,026 92	698,555 41	991,179 83	8,200,000	1,848,900 00	996,000	3,180,000	711,700	6,482,500	6,294,051 12	1,294,532 29	32,643,445 57

Nominal amount transferred, to 31st December, 1810, as per document marked H, in the preceding annual statement	$31,348,993 28
Additional for 1811.—Converted six per cent. stock, on interest from January 1, 1812,	1,294,452 29
As above,	$32,643,445 57

TREASURY DEPARTMENT, *Register's Office, January* 30, 1812.

JOSEPH NOURSE, *Register.*

I.

Statement of moneys arising from interest on stock transferred to the United States, being the amount drawn by the agent to the trustees for the redemption of the Public Debt, during the year 1811, *pursuant to the act of* 8th *May*, 1792, *agreeably to statements made at the Treasury.*

1811, December 24. Warrant No. 4,158, per treasury statement, No. 24,936, - - - $1,818,374 34

TREASURY DEPARTMENT, *Register's Office, January* 30*th*, 1812.

JOSEPH NOURSE, *Register.*

K.

Statement of moneys drawn by the agent to the trustees for the redemption of the Public Debt, in the year 1811, *being on account of moneys received into the Treasury from sales of public lands, pursuant to the act of the* 3d *March*, 1795, *agreeably to statements made at the Treasury.*

1811, December 21. Warrant No. 4,147, per treasury statement, No. 24,936, - - - $767,061 23

TREASURY DEPARTMENT, *Register's Office, January* 30*th*, 1812.

JOSEPH NOURSE, *Register.*

L.

At a meeting of the Commissioners of the Sinking Fund, held on the 24th of April, 1811—

Present: JOHN POPE, *President of the Senate pro tem.*
JAMES MONROE, *Secretary of State.*
ALBERT GALLATIN, *Secretary of the Treasury.*

The Secretary of the Treasury reported to the Board—

"That the interest payable on the public debt during the year 1811, including therein the annual reimbursement on the six per cent. and deferred stocks, and the interest on the temporary loan obtained on the 31st of December last from the late Bank of the United States, is estimated at - $3,950,000

That the principal of the above mentioned temporary loan, and reimbursable according to contract during the present year, amounts to - - - - - - - - 2,750,000

Making, together, a sum of - - - - - - - - 6,700,000
And leaving a balance of - - - - - - - - 1,300,000

To be applied, during this year, by the Commissioners of the Sinking Fund, in order to complete the annual appropriation for the public debt, of - - - - - - - - 8,000,000

And that the market price of stock of public debt being above that limited by law for purchases by the commissioners, the said balance can only be applied towards the reimbursement of the six per cent. converted stock, created by virtue of the act supplementary to the act, entitled 'An act making provision for the redemption of the whole of the public debt of the United States.'"

Whereupon, resolved, That a sum not exceeding the balance aforesaid, be applied, during the present year, towards the reimbursement of the principal of the converted six per cent. stock, in conformity with the provisions of the act last above mentioned.

JOHN POPE, *President of the Senate pro tem.*
JAMES MONROE, *Secretary of State.*
ALBERT GALLATIN, *Secretary of the Treasury.*

I certify the foregoing to be a true copy of the original minutes of the proceedings of the Board.

EDWARD JONES, *Secretary to the Board of Commissioners.*

12th CONGRESS.] No. 367. [1st SESSION.

DRAWBACK OF DUTIES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 12, 1812.

Mr. NEWTON, from the Committee of Commerce and Manufactures, to whom was referred the petition of George B. Rapelye, and others, of the City and State of New York, merchants, made the following report:

The petitioners state, that their respective firms purchased of the firm of Ingraham, Phœnix, and Nixsen, goods, entitled, on exportation, to the drawback of duties, and which the petitioners purchased and exported under the persuasion that the debentures which issued from the custom house would be duly paid.

In this calculation they have been disappointed, as the firm of Ingraham, Phœnix, and Nixsen, which imported the goods, and entered the same for exportation, has since failed, without paying the duties, amounting to about ninety-six thousand dollars, to the United States. The petitioners solicit Congress to pass an act directing the collector of the customs for the port of New York to pay the debentures which they hold, notwithstanding the duties have not been paid by the firm of Ingraham, Phœnix, and Nixsen, the importers of the goods.

If Congress refuse to accede to this solicitation of the petitioners, they then pray that an act may pass to authorize them to institute a suit against the collector for the port of New York, for the amount of the debentures, inasmuch as the non-payment of the duties by the firm of Ingraham, Phœnix, and Nixsen, is fairly chargeable to the negligence of the collector, in not taking responsible sureties to the duty bonds.

The committee can see no ground on which the first proposition can be supported; the law, in letter and spirit, is opposed to it. The law says, "In no case of an exportation of goods shall a drawback be paid, until the duties, on the importation thereof, shall have been first received." No duties, on the goods imported by the firm of Ingraham, Phœnix, and Nixsen, have as yet been paid, or are likely, as the committee understand, to be paid; the petitioners, therefore, are not entitled to receive the amount of their respective debentures. The law, as it stands, clearly evinces the soundness of the principles on which it is founded; no case could have occurred more apposite to prove the necessity of such a provision for the security of the treasury.

The drawback of duties is allowed on two grounds: first, the exportation of goods within twelve months, calculating from the time of entry; and, secondly, on the payment of duties to the United States, before, or after, such exportation.

The goods may be exported, but, if the duties, on their importation, are not paid, there can be no legal right to demand the payment of the debentures. The wise framers of the law never intended that a system, which they constructed for the encouragement of commerce and enterprise, should operate in such a way as to drain the treasury. To sustain the present application, would, undoubtedly, produce this effect.

The second proposition cannot, in any view in which it can be presented to the mind, be considered as tenable. The collector is responsible for the omission of such duties as the laws prescribe: in this case, if he has omitted to perform a duty assigned to him, the United States are alone the losers—the petitioners only fortuitously so—an accident against which speculations cannot be secured. The remedy of the petitioners is against the sellers of the merchandise. If the petitioners fail in obtaining redress against the firm of Ingraham, Phœnix, and Nixsen, in the responsibility of which they confided, their case is remediless. The committee cannot transcend the limits of the constitution, or the sound and correct principles of jurisprudence, in recommending the passage of a law which shall be endued with a retro-active operation. They, therefore, submit the following resolution to the House:

Resolved, That the petitioners have leave to withdraw their petition.

12th CONGRESS.] No. 368. [1st SESSION.

PLAN FOR INCREASING THE REVENUE.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, ON THE 17TH OF FEBRUARY, 1812.

Mr. BACON made the following report:

The Committee of Ways and Means having taken into their consideration the subject of the revenue and expenditure of the United States, for the present and two succeeding years, in particular reference to a state of contemplated war, during a greater portion of that period, ask leave to report:

That the ordinary expenses during the present year, grounded on the estimates already laid before Congress, are estimated as follows, viz:

Expenses of a civil nature, both foreign and domestic,	$1,260,000
Army—exclusive of the additional military force authorized by the act of the present session, and including $32,800, for the service of militia in the years 1809, 1810, and 1811,	2,581,000
Naval Department, including the marine corps,	2,500,000
Arsenals, arms, ordnance, repairs of fortifications, including 200,000 dollars, permanent appropriations for the purchase and manufacture of arms,	614,000
Indian Department,	220,000
Interest on the public debt,	2,225,000
Total ordinary expenses,	9,400,000
That the actual receipts into the treasury, during the same year, are estimated at	8,200,000
Leaving a deficit in the receipts, of	$1,200,000

Which deficit may, however, be paid out of the moneys remaining in the treasury at the close of the year, leaving a sum of 1,800,000 dollars on hand, which, in the opinion of the Committee, it would not be prudent, under existing circumstances, farther to exhaust.

That the extraordinary expenses of the present year, already authorized by law, or which, by bills pending before Congress, are in a course of authorization, are as follows:

Ordnance and ordnance stores, camp equipage, and other quartermaster's stores,	$1,900,000 00
Six companies of mounted rangers,	108,772 00
Additional military force,	5,112,560 26
Repairing vessels out of commission, and purchase of timber for naval purposes,	680,000 00
Erection of additional fortifications,	1,000,000 00
Calling out certain corps of volunteers,	1,000,000 00
Calling out militia,	1,000,000 00
	$10,801,332 26
Total extraordinary expenses, (say)	$11,000,000 00

The whole of which sum it is necessary, and is accordingly proposed, to raise by loan, conformable to the bill herewith reported by the Committee.

That the amount of the principal of the public debt, which is reimbursable during the same year, consisting of the six per cent., deferred, and exchanged stocks,	$2,135,000
And, in the event of stocks falling below par, (thereby imposing upon the commissioners of the sinking fund an obligation to purchase, in order to satisfy the annual appropriation of eight millions of dollars for the reduction of the public debt) may amount to the further sum of	3,640,000
Total amount of the principal of the public debt which may become reimbursable during the present year,	$5,775,000

Which sum, it is also proposed to authorize the commissioners of the sinking fund to borrow, conformable to such bill as may hereafter be reported.

That the ordinary expenses of Government, for the year 1813, may be estimated, as for the present year, at about	$9,000,000
To which must be added the interest then accruing on the loan proposed to be authorized for the service of the present year, estimating the same at six per cent., and amounting to	660,000
Making the revenue necessary to be provided, for paying the ordinary expenses and interest on loans for that year, (and leaving the extraordinary expenses of the year also to be provided for by loans)	9,660,000
That the receipts into the treasury, from the present sources of revenue, during that year, calculating on a state of war, during a greater portion of the present year, are estimated (conjecturally) at	3,100,000
Leaving a deficiency, to be provided for by additional revenues to be received during that year, of	$6,560,000

Estimating the ordinary expenses of 1814, as for the present year, at about	$9,000,000
And adding the interest accruing on the loan proposed for the present year,	660,000
And also the interest then accruing on the loan which, in all probability, may be necessary to cover the extraordinary expenses of 1813, which it would not be prudent to calculate at less than eleven millions,	660,000
Making the revenue necessary to be provided, for paying the ordinary expenses and interest on loans for that year, (and leaving the extraordinary expenses of the year also to be provided for by loans)	10,320,000
Estimating the receipts into the treasury, from the present sources of revenue, during that year, at	3,100,000
Leaving a deficiency, to be provided for by additional revenues, to be received during that year, of	$7,220,000

Under this prospective view of the financial situation of the Government, it became, in the judgment of the Committee, their imperious duty, as well in reference to the obligations incumbent upon them from the general trust with which they were clothed, as also in deference to that portion of the message of the President of the United States, which had been specially referred to their consideration, to enter, as early as possible, upon a system of ways and means, calculated to provide a revenue, "sufficient, at least, to defray the ordinary expenses of Government, and to pay the interest on the public debt, including that on new loans which may be authorized." Any provision falling short of this requisition, would, in the opinion of the Committee, betray an improvidence in the Government, tending to impair its general character, to sap the foundations of its credit, and to enfeeble its energies, in the prosecution of the contest into which it may soon be driven, in defence of its unquestionable rights, and for the repulsion of long continued and most aggravated aggressions. Should the ruinous system of relying altogether upon the aid of loans, for defraying not only the extraordinary expenditures of the present and succeeding years, but also a large portion, both of the ordinary expenses of the Government, and the interest on the public debt, including that on new loans, be suffered to prevail, and no additional revenues be seasonably provided, it will result, that the loans which it may be necessary to authorize, during the year 1813, must amount to at least 17,560,000 dollars; and for 1814, to 18,220,000 dollars—an operation, which, by throwing into the market so large an amount of stock, accompanied with no adequate provision for paying even the interest accruing on such as may be created, but relying altogether upon the decreasing ability to borrow for the purpose of paying such interest, must have a most unfavorable effect upon the general price of public stocks, and the consequent terms of the loans themselves. It may be added that a system of that sort would, it is believed, be found to be altogether unprecedented in the financial history of any wise and regular Government, and must, if yielded to, produce, at no distant period, that general state of public discredit which attended the national finances during the war of the Revolution, and which nothing but the peculiar circumstances of the country, and the want of a well-organized and efficient Government, during the period of that Revolution, could at all justify.

To have withheld from the public view a fair exposition of the probable state of the fiscal concerns of the Government, under the very first pressure of active war, or to have deferred submitting to the House such a system, as, in the opinion of the Committee, was indispensable, to place the revenue of the country upon a basis commensurate with the public exigencies, would, in their judgment, at once have evinced, in the eyes of foreign nations, an imbecility of action and of design, the effects of which must be too obvious to be mistaken; and, as it regards our own country, would have indicated a policy, as feeble and short-sighted as it must have been considered deceptive and disingenuous; as unworthy the rulers of a free and enlightened nation, as, in its result, it would have been found fatal to its interests, and paralyzing to all its efforts. It is obvious that the whole amount which it is necessary to raise, in order to meet the anticipated deficit of revenue for the ensuing years, is indeed "moderate, when compared, either with the population and wealth of the United States, or with the burthens laid on European nations by their Governments."

To doubt either the "will or ability" of the People of the United States to bear such burthens as are indispensable to this end, would be to doubt their dispositions to meet seriously the contest which is presented to them, and would go far to prove, that it had better not have been attempted.

To doubt the readiness of the Government to bring "promptly and efficiently" into action the necessary resources of the nation, would be to cast a distrust over the sincerity of those pledges which they have so recently and distinctly given to the world in that respect, and would imply a suspicion of their firmness or forecast, not for a moment to be entertained.

For a more full and distinct elucidation of the general subject which it has become the duty of the Committee to present to the House, they beg leave to refer to the letter of the Secretary of the Treasury, in answer to the several inquiries made of him by their order, and which has heretofore been laid before the House, concurring, as they most fully do, in the general opinion expressed by him, "That what appears to be of vital importance, is, that the crisis should at once be met by the adoption of efficient measures, which will, with certainty, provide means commensurate with the expense; and, by preserving unimpaired, instead of abusing, that public credit in which the public resources so eminently depend, will enable the United States to persevere in the contest, until an honorable peace shall have been obtained."

It is then proposed by the Committee, that the additional revenue which will be necessary "to defray the ordinary expenses of Government, and to pay the interest on the public debt, including that on new loans, which may be authorized," should be immediately provided for, in the following modes, viz:

I. *Additional duties of impost and tonnage.*

1st. An increase of the duties now payable by law on imported merchandise, calculated to yield a nett revenue of	$2,500,000
2d. A further retention on the amount of all drawbacks allowed by law on the exportation of goods, wares and merchandise, calculated to yield a nett revenue of	100,000
3d. An additional tonnage duty on American and foreign vessels, calculated to yield a nett revenue of	200,000
4th. A duty on all salt imported, calculated to yield a nett revenue of	400,000
Total nett amount of revenue, estimated from additional duties of impost and tonnage,	$3,200,000

II. *Internal duties.*

1st. A duty on licences to distil spirits from foreign and domestic materials, calculated to yield a gross revenue of	$275,000	
2d. A duty on licences to retailers of wines, spirits, and foreign merchandise, including tavern keepers, calculated to yield a gross revenue of	500,000	
3d. A duty on sales at auction of foreign merchandise, and of vessels, calculated to yield a gross revenue of	150,000	
4th. A duty on all sugars refined in the United States, calculated to yield a gross revenue of	200,000	
5th. A duty on carriages used for the conveyance of persons, calculated to yield a gross revenue of	150,000	
6th. A duty on various instruments of writing, to be collected by means of stamps, calculated to yield a gross revenue of	450,000	
Total gross amount of revenue, estimated from internal duties,		$1,725,000

III. *Direct tax.*

A direct tax to be laid and apportioned among the several States according to the rule prescribed by the constitution—gross amount, - - - - - - -	$3,000,000	
Total gross amount estimated to be received from internal duties and direct tax, when they shall be effectually organized, (or in 1814) - - - - - -	$4,725,000	
Deduct expense of assessment, collection, and losses, at about 15 per cent. - -	700,000	
Nett amount, estimated from internal duties and direct tax for 1814, - - -	$4,025,000	
		4,025,000
Nett amount estimated from additional duties of impost and tonnage, internal duties, and direct tax, for 1814, - - - - - - - - - - - - - -		$7,225,000
But which, on account of the ineffectual organization of the internal duties and direct tax, may not yield, in 1813, that amount, by a sum of - - - - - - - - - -		650,000
Leaving the nett amount, estimated for 1813, - - - - - - - - - -		$6,575,000

And for this purpose the committee recommend to the House the adoption of the following resolutions, viz:

1st. *Resolved*, That an addition of 100 per cent. be made to the several rates of permanent duties now imposed by law on all goods, wares, and merchandise, imported into the United States.

2d. *Resolved*, That 25 per centum be retained on all the drawbacks allowed by law, on the exportation of goods, wares, and merchandise, exported from the United States.

3d. *Resolved*, That additional tonnage duties be laid at the following rates, viz:

1. On all vessels licenced for the coasting trade or fisheries, 20 cents per ton a year;
2. On all other vessels, owned by citizens of the United States, 25 cents per ton on the entry of the vessel;
3. On all foreign vessels, one dollar and twenty-five cents per ton on the entry of the vessel.

4th. *Resolved*, That a duty of 20 cents per bushel be laid upon all salt imported into the United States.

5th. *Resolved*, That duties be laid on licences to distil spirits, at the following rates, viz:

1. On stills employed in distilling spirits, from foreign materials, at the rate of 75 cents per gallon on the capacity of such stills;
2. On stills solely employed in distilling spirits from domestic materials, at any distillery, at which there are one or more stills of more capacity together than 150 gallons, at the rate of 50 cents per gallon on the capacity of such stills;
3. On other stills, solely employed in distilling spirits from fruit, at the rate of 5 dollars on each still, a year;
4. On other stills, solely employed in distilling spirits from any domestic materials, at the rate of 15 dollars on each still, a year.

6th. *Resolved*, That duties be laid on licences to retailers of wines, spirits, and foreign merchandise, including tavern keepers, at the following rates, viz:

If in cities, towns, or villages, containing more than one hundred families—

1. On retailers of foreign merchandise, including wines and spirits, 25 dollars;
2. On retailers of wines alone, 20 dollars;
3. On retailers of spirits alone, 20 dollars;
4. On retailers of domestic spirits alone, 15 dollars;
5. On retailers of foreign merchandise, other than wines and spirits, 15 dollars.

If in any other place than cities, towns, or villages, containing more than one hundred families—

1. On retailers of foreign merchandise, including wines and spirits, 15 dollars;
2. On retailers of wines and spirits, 15 dollars;
3. On retailers of domestic spirits alone, 10 dollars;
4. On retailers of foreign merchandise, other than wines and spirits, 10 dollars.

7th. *Resolved*, That duties be laid on sales at auction of foreign merchandise, for every hundred dollars of the purchase money, two dollars; and on sales at auction of ships or vessels, for every hundred dollars of the purchase money, twenty-five cents.

8th. *Resolved*, That a duty of four cents per pound be laid on all sugars refined in the United States, allowing a drawback on the exportation of the same.

9th. *Resolved*, That duties be laid on carriages, used for the conveyance of persons, at the following rates, viz:

1. On every coach, chariot, and postchaise, 25 dollars;
2. On every phæton, and on every coachee having pannel work in the upper division thereof, 15 dollars;
3. On every other four wheel carriage, hanging on steel springs, 10 dollars;
4. On every four wheel carriage hanging upon iron or wooden springs, and on every two wheel carriage with a top, or hanging on steel or iron springs, 5 dollars;
5. On every other four or two wheel carriage, 3 dollars.

10th. *Resolved*, That stamp duties be laid on the following instruments of writing, viz:

1. On all notes payable to bearer, or order, issued by any bank or bankers, at rates on an average of one dollar for every hundred dollars, with an option to pay, in lieu thereof, 2½ per centum on their dividends;
2. On all notes of hand above fifty dollars, payable to bearer, or order, having one or more endorsers, and on all bills of exchange above fifty dollars, having one or more endorsers, at rates, on an average, of five cents for every hundred dollars.

11th. *Resolved*, That three millions of dollars be raised by a direct tax, to be apportioned among the several States, agreeably to the rule prescribed by the constitution.

12th. *Resolved*, That each State be authorized to pay the amount of its quota to the United States, with a deduction of 15 per cent. if paid before the assessment is commenced, and of 7½ per cent. if paid before the tax becomes due.

13th. *Resolved*, That all the duties above enumerated, and the tax aforesaid, shall be laid and become payable only, after the United States shall have become engaged in a war with a foreign European nation; or shall have authorized the issuing of letters of marque and reprisal against the subjects of such nation.

14th. *Resolved*, That the said duties and tax shall continue until one year after the conclusion of peace with such foreign nation, and no longer.

12th Congress.] No. 369. [1st Session.

DUTIES AND DRAWBACKS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 28, 1812.

TREASURY DEPARTMENT, *February* 27, 1812.

SIR:

I have the honor to transmit, herewith, a statement of the gross and nett amount of the customs, prepared in obedience to a resolution of the House of Representatives, of the 11th ultimo, and accompanied by an explanatory letter from the Register of the Treasury.

I have the honor to be, very respectfully, sir, your obedient servant,

ALBERT GALLATIN.

The Honorable the SPEAKER *of the House of Representatives.*

TREASURY DEPARTMENT, *Register's Office, February* 27, 1812.

SIR:

Agreeably to a resolution of the House of Representatives, of the 11th January, 1812, I have the honor to transmit, herewith, a statement of the gross and nett amount of the customs, together with the amount of drawbacks, &c. and expenses of collection, in each State and territory, from the commencement of the present Government, annually, to the 31st day of December, 1810.

In making this exhibit, it was deemed most advisable to have it correspond with the printed public accounts, for which purpose an additional column for bounties and allowances is introduced, which, although not called for by the resolution, it is presumed will, however, be satisfactory.

I have the honor to be, very respectfully, sir, your obedient servant,

JOSEPH NOURSE, *Register.*

Honorable ALBERT GALLATIN.

Statement exhibiting the gross and nett amount of the customs, together with the amount of drawbacks, &c. and expenses of collection, in each State and Territory, from the commencement of the present Government, annually, to the 31st day of December, 1810.

STATES.	From the commencement of the present Government to the 31st December, 1791.				
	Gross amount of	Payments for			Nett Revenue.
	Duties on merchandise, tonnage, fines, penalties, and forfeitures.	Drawbacks on merchandise.	Bounties on salted fish.	Expenses of prosecutions and collection.	
New Hampshire, -	60,005 26	344 19	855 44	5,772 48	53,033 15
Vermont, - -	- -	- -	- -	- -	
Massachusetts, - -	1,081,372 19	19,130 19	25,046 59	59,379 17	977,916 24
Rhode Island, - -	156,607 87	521 87	1,928 13	7,619 45	146,538 42
Connecticut, - -	223,355 27	- -	1,278 37	15,395 27	206,681 63
New York, - -	1,415,449 33	22,289 20	382 79	28,267 00	1,364,510 34
New Jersey, - -	16,448 88	- -	7 00	1,537 89	14,903 99
Pennsylvania, - -	1,535,970 66	8,976 17	- -	35,970 88	1,491,023 61
Delaware, - -	43,546 56	138 32	- -	2,482 48	40,925 76
Maryland, - -	680,292 48	13,584 94	14 50	25,672 99	641,020 05
Virginia, - -	878,909 51	904 68	27 90	26,059 41	851,917 52
North Carolina, -	122,025 37	29 45	141 60	6,843 57	115,010 75
South Carolina, -	560,874 24	3,684 78	- -	18,405 86	538,783 60
Georgia, - -	98,926 04	202 06	- -	6,725 21	91,998 77
Total, *Dollars*,	6,873,783 66	69,805 85	29,682 32	240,031 66	6,534,263 83

STATES.	From the 1st of January to the 31st of December, 1792.				
	Gross amount of	Payments for			Nett Revenue.
	Duties on merchandise, tonnage, fines, penalties, and forfeitures.	Drawbacks on merchandise.	Drawbacks on domestic spirits, bounties on fish and provisions.	Expenses of prosecutions and collections.	
New Hampshire, -	47,149 39	383 21	1,872 85	3,771 26	41,422 07
Vermont, - -	1,038 19	- -	- -	295 18	743 01
Massachusetts, - -	835,268 93	12,009 71	111,652 29	33,360 27	678,246 66
Rhode Island, - -	104,079 12	12,714 91	39,087 91	6,263 50	46,012 80
Connecticut, - -	152,391 06	32 67	2,907 36	7,362 46	142,088 57
New York, - -	1,256,738 99	45,592 24	16,769 78	24,567 44	1,169,809 53
New Jersey, - -	5,769 01	- -	18 20	987 48	4,763 33
Pennsylvania, - -	1,156,901 33	37,752 66	830 99	21,489 58	1,096,828 10
Delaware, - -	21,832 41	- -	- -	2,755 13	19,077 28
Maryland, - -	494,569 29	24,039 54	3,931 79	17,305 98	449,291 98
Virginia, - -	494,441 15	1,736 22	1,252 64	16,957 00	474,495 29
North Carolina, -	85,648 60	160 98	383 80	7,040 97	78,062 85
South Carolina, -	380,051 49	3,360 33	2,492 77	13,289 16	360,909 23
Georgia, - -	59,740 57	79 12	- -	6,487 54	53,173 91
Total, *Dollars*,	5,095,919 53	137,861 59	181,200 38	161,932 95	4,614,924 61

STATEMENT—Continued.

STATES.	From the 1st of January to the 31st of December, 1793.				
	Gross amount of	Payments for			
	Duties on merchandise, tonnage, fines, penalties, and forfeitures.	Drawbacks on merchandise.	Drawbacks on domestic spirits, bounties, and allowances.	Expenses of prosecutions and collection.	Nett Revenue.
New Hampshire,	$52,637 21	$183 41	$2,515 57	$5,032 59	$44,905 64
Vermont,	585 81	- -	- -	417 14	168 67
Massachusetts,	1,142,453 42	37,138 28	119,378 93	35,775 95	950,160 26
Rhode Island,	182,910 93	2,886 01	38,483 32	7,669 93	133,871 67
Connecticut,	172,834 72	1,197 71	6,556 53	10,216 83	154,863 65
New York,	1,267,300 32	42,560 70	3,715 23	25,288 24	1,195,736 15
New Jersey,	17,242 77	- -	114 47	1,255 19	15,873 11
Pennsylvania,	1,940,609 90	102,659 26	1,282 23	32,349 98	1,804,318 43
Delaware,	61,017 60	32 86	61 43	3,455 31	57,468 00
Maryland,	948,853 59	54,642 83	2,006 86	22,522 36	869,681 54
Virginia,	408,927 39	2,857 39	1,442 42	16,436 59	388,190 99
North Carolina,	70,570 80	80 74	184 50	6,538 64	63,766 92
South Carolina,	412,930 33	35,412 94	3,006 79	15,396 70	359,113 90
Georgia,	42,110 83	157 70	- -	6,559 57	35,393 56
Total,	$6,720,985 62	$279,809 83	$178,748 28	$188,915 02	$6,073,512 49

STATES.	From the 1st of January to the 31st of December, 1794.				
	Gross amount of	Payments for			
	Duties on merchandise, tonnage, fines, penalties, and forfeitures.	Drawbacks on merchandise.	Drawbacks on domestic spirits, bounties, and allowances.	Expenses of prosecutions and collection.	Nett Revenue.
New Hampshire,	$52,404 46	$4,482 30	$3,202 42	$5,921 41	$38,798 33
Vermont,	2,051 50	- -	- -	630 53	1,420 97
Massachusetts,	1,485,185 30	327,594 15	110,001 20	42,705 53	1,004,884 42
Rhode Island,	147,185 29	25,019 72	23,683 81	9,057 71	89,424 05
Connecticut,	188,499 34	376 16	5,740 57	10,553 56	171,829 05
New York,	2,161,208 07	266,302 51	3,575 73	31,045 65	1,860,284 18
New Jersey,	16,007 38	158 45	23 01	1,135 04	14,690 88
Pennsylvania,	2,012,334 06	502,446 87	381 75	35,509 12	1,473,996 32
Delaware,	28,908 50	498 27	- -	3,819 82	24,590 41
Maryland,	1,232,158 85	407,668 80	1,629 11	27,687 70	795,173 24
Virginia,	429,958 14	23,076 36	248 86	16,936 42	389,696 50
North Carolina,	87,521 05	- -	305 72	8,419 01	78,796 32
South Carolina,	729,183 97	56,037 90	1,386 55	19,843 48	651,916 04
Georgia,	98,589 72	1,912 95	- -	8,863 62	87,813 15
Total,	$8,671,195 63	$1,615,574 44	$150,178 73	$222,128 60	$6,683,313 86

STATEMENT—Continued.

From the 1st of January to the 31st of December, 1795.

STATES.	Gross amount of Duties on merchandise, tonnage, fines, penalties, and forfeitures.	Payments for Drawbacks on merchandise.	Payments for Drawbacks on domestic spirits, sugar, bounties, and allowances.	Payments for Expenses of prosecutions and collection.	Nett Revenue.
New Hampshire, -	$60,338 81	$8,097 28	$1,961 83	$5,977 31	$44,302 39
Vermont, - -	1,226 55	- -	- -	502 92	723 63
Massachusetts, - -	2,018,296 77	457,424 78	90,716 89	54,985 91	1,415,169 19
Rhode Island, - -	349,695 74	63,788 60	29,757 86	11,498 59	244,650 69
Connecticut, - -	172,026 05	1,795 61	3,170 53	11,892 82	155,167 09
New York, - -	2,735,204 17	688,172 19	5,669 78	40,672 58	2,000,689 62
New Jersey, - -	21,104 96	2,562 67	44 10	1,638 72	16,859 47
Pennsylvania, - -	3,067,739 01	752,550 17	865 82	42,699 64	2,271,623 38
Delaware, - -	32,537 31	4,194 29	49 35	3,790 82	24,502 85
Maryland, - -	1,348,503 85	789,167 01	1,895 46	33,794 45	523,646 93
Virginia, - -	462,950 73	49,280 77	102 20	16,686 96	396,880 80
North Carolina, -	109,845 96	1,032 14	211 50	8,725 58	99,876 74
South Carolina, -	791,616 26	60,650 48	266 63	20,246 61	710,452 54
Georgia, - -	82,646 86	20,049 80	- -	7,732 68	54,864 38
Total, -	$11,253,733 03	$2,898,765 79	$134,711 95	$260,845 59	$7,959,409 70

From the 1st of January to the 31st of December, 1796.

STATES.	Gross amount of Duties on merchandise, tonnage, passports, and clearances, &c.	Payments for Drawbacks on merchandise.	Payments for Drawbacks on domestic spirits, sugar, snuff, bounties, &c.	Payments for Expenses of prosecutions and collection.	Nett Revenue.
New Hampshire, -	$96,938 76	$33,877 39	$2,103 94	$7,437 24	$53,520 19
Vermont, - -	2,132 70	- -	- -	452 75	1,679 95
Massachusetts, - -	2,377,456 98	814,373 84	161,470 73	66,847 74	1,334,764 67
Rhode Island, - -	342,637 87	150,695 26	39,760 46	14,477 14	137,705 01
Connecticut, - -	193,370 36	33,685 33	4,002 91	14,279 19	141,402 93
New York, - -	3,078,002 37	865,877 43	9,996 13	43,706 28	2,158,422 53
New Jersey, - -	1,848 43	932 60	- -	1,765 27	
Pennsylvania, - -	3,661,329 88	1,586,064 78	15,892 65	46,627 74	2,012,744 71
Delaware, - -	47,042 36	29,871 00	- -	4,849 34	12,322 02
Maryland, - -	1,642,635 69	842,803 44	2,806 40	35,207 64	761,818 21
Virginia, - -	662,686 88	43,707 28	273 60	20,429 05	598,276 95
North Carolina, -	89,774 44	10,421 32	681 76	9,922 21	68,749 15
South Carolina, -	420,043 59	346,447 80	210 25	17,381 04	56,004 50
Georgia, - -	65,966 09	25,292 65	18 00	9,095 88	31,559 56
Total, -	$12,681,866 40	$4,784,050 12	$237,216 83	$292,478 51	$7,368,970 38

The nett amount of revenue exhibited in the above statement, is - - - - -	$7,368,970 38
From which, deduct excess of expenditure beyond the duty in the State of New Jersey, -	849 44
True nett amount of duties, &c. - - -	$7,368,120 94

STATEMENT—Continued.

STATES	From the 1st of January to the 31st of December, 1797.				
	Gross amount of	Payments for			Nett Revenue.
	Duties on Merchandise, tonnage, passports, and clearances, &c.	Drawbacks on merchandise.	Drawbacks on domestic spirits, sugar, snuff, bounties, &c.	Expenses of prosecutions and collection.	
New Hampshire, -	45,817 01	8,827 68	2,197 30	7,065 28	27,726 75
Vermont.					
Massachusetts, -	2,201,101 26	636,721 57	126,626 22	65,444 85	1,372,308 62
Rhode Island, - -	403,211 72	95,985 93	14,258 75	16,578 27	276,388 77
Connecticut, - -	163,396 71	30,398 48	2,588 53	15,367 10	115,042 60
New York, - -	2,977,663 32	862,013 71	9,251 90	46,810 53	2,059,587 18
New Jersey, - -	11,028 60	- -	- -	2,054 12	8,974 48
Pennsylvania, - -	2,925,016 26	1,086,839 11	28,536 57	66,369 10	1,743,271 48
Delaware, - -	55,912 93	14,088 19	221 04	5,838 54	35,765 16
Maryland, - -	2,021,042 51	834,089 92	3,495 51	38,324 55	1,145,132 53
Virginia, - -	703,819 33	70,251 62	337 18	27,085 17	606,145 36
North Carolina, -	119,857 23	1,254 20	224 43	13,071 43	105,307 17
South Carolina, -	1,297,387 16	564,203 44	1,770 86	31,175 58	700,237 28
Georgia, - -	75,615 97	3,054 58	- -	10,473 87	62,087 52
Tennessee, - -	235 74	- -	- -	99 21	136 53
Total, *Dollars*,	13,001,105 75	4,207,728 43	189,508 29	345,757 60	8,258,111 43

STATES.	From the 1st of January, to the 31st of December, 1798.				
	Gross amount of	Payments for			Nett Revenue.
	Duties on merchandise, tonnage, passports, and clearances, &c.	Drawbacks on merchandise.	Drawbacks on domestic spirits, sugar, snuff, bounties, &c.	Expenses of prosecutions and collection.	
New Hampshire, -	106,777 52	9,618 59	2,270 45	22,616 04	72,272 44
Vermont, - -	2,437 98	- -	- -	1,281 18	1,156 80
Massachusetts, - -	2,159,549 88	800,094 32	118,995 81	72,373 47	1,168,086 28
Rhode Island, -	252,882 77	112,874 74	20,243 11	14,813 63	104,951 29
Connecticut, - -	184,962 27	37,819 15	5,086 58	14,976 33	127,080 21
New York, - -	2,729,963 20	916,281 63	5,327 18	54,765 75	1,753,588 64
New Jersey, - -	18,296 15	10,589 13	- -	4,210 13	3,496 89
Pennsylvania, - -	2,098,921 69	1,018,127 13	3,767 79	47,449 05	1,029,577 72
Delaware, - -	85,016 76	18,709 50	- -	8,583 62	57,723 64
Maryland, - -	2,412,074 11	1,483,322 33	809 83	42,928 38	885,013 57
Virginia, - -	690,495 66	25,837 99	256 20	34,989 43	629,412 04
North Carolina, -	142,030 21	5,804 12	521 59	14,715 33	120,989 17
South Carolina, -	643,688 58	360,419 64	2,803 54	40,942 94	239,522 46
Georgia, - -	428 67	- -	- -	1,261 45	
Tennessee, - -	565 55	- -	- -	156 70	408 85
Total, *Dollars*,	11,528,091 00	4,799,498 27	160,082 08	376,063 43	6,193,280 00

The nett amount of revenue exhibited in the above statement, is - - -	$6,193,280 00
From which, deduct excess of expenditure beyond the duty in the State of Georgia, - -	832 78
True nett amount of duties, &c. - - - -	$6,192,447 22

STATEMENT—Continued.

From the 1st of January to the 31st of December, 1799.

STATES AND TERRITORY.	Gross amount of Duties on merchandise, tonnage, passports, and clearances, &c.	Payments for Drawbacks on merchandise.	Payments for Drawbacks on domestic spirits, sugar, bounties, &c.	Payments for Expenses of prosecutions and collection.	Nett Revenue.
New Hampshire,	120,943 57	11,170 52	3,550 56	7,094 01	99,128 48
Vermont,	4,432 41	- -	- -	1,591 39	2,841 02
Massachusetts,	2,865,539 76	1,019,029 69	159,553 29	79,885 44	1,607,071 34
Rhode Island,	370,466 91	72,517 57	23,159 73	14,668 45	260,121 16
Connecticut,	338,432 92	21,021 70	7,119 20	20,659 75	289,632 27
New York,	3,598,325 64	1,157,589 39	7,809 87	59,384 06	2,373,542 32
New Jersey,	2,180 40	2,340 89	84 06	1,739 83	
Pennsylvania,	2,236,626 71	935,264 10	1,447 47	40,516 12	1,259,399 02
Delaware,	104,424 18	20,510 10	71 20	9,708 78	74,134 10
Maryland,	2,565,299 60	1,357,230 09	3,758 63	42,615 16	1,161,695 72
Virginia,	1,026,985 31	89,500 57	170 16	41,182 18	896,132 40
North Carolina,	178,072 30	2,524 71	720 15	20,403 43	154,424 01
South Carolina,	2,025,251 84	1,091,963 39	3,315 46	71,431 48	858,541 51
Georgia,	1,550 64	- -	- -	1,655 28	
Tennessee,	1,036 82	- -	- -	263 14	773 68
Michigan Territory.					
Total, *Dollars*,	15,439,569 01	5,780,662 72	210,759 78	412,798 50	9,037,437 03

The nett amount of revenue, exhibited in the above statement, is		$9,037,437 03
From which, deduct excess of expenditure beyond the duty, in the State of New Jersey,	1,984 38	
Ditto, Ditto, in the State of Georgia,	104 64	
		2,089 02
True nett amount of duty, &c.		$9,035,348 01

From the 1st of January to the 31st of December, 1800.

STATES AND TERRITORY.	Gross amount of Duties on merchandise, tonnage, passports, and clearances, &c.	Payments for Drawbacks on merchandise.	Payments for Drawbacks on domestic spirits, sugar, bounties, &c.	Payments for Expenses of prosecutions and collection.	Nett Revenue.
New Hampshire,	164,799 12	7,044 39	3,289 72	11,785 60	142,679 41
Vermont,	3,698 20	- -	35 00	1,327 36	2,335 84
Massachusetts,	3,196,260 44	1,008,234 12	127,557 82	85,471 80	1,974,996 70
Rhode Island,	561,274 76	109,348 88	41,284 32	17,000 27	393,641 29
Connecticut,	208,856 16	15,748 38	3,412 63	20,003 19	169,691 96
New York,	3,671,906 00	869,402 55	5,709 24	54,993 59	2,741,800 62
New Jersey,	1,172 66	- -	- -	2,400 83	
Pennsylvania,	3,197,450 25	1,785,108 61	3,412 63	58,603 02	1,350,325 99
Delaware,	59,184 49	33,388 14	301 83	9,262 51	16,232 01
Maryland,	1,933,772 80	1,263,406 83	2,043 16	44,753 98	623,568 83
Virginia,	780,308 62	90,704 77	21 00	44,988 71	644,594 14
North Carolina,	159,502 51	4,555 08	993 60	27,492 56	126,461 27
South Carolina,	2,233,312 71	1,006,783 77	3,977 58	63,265 56	1,159,285 80
Georgia,	1,162 12	- -	- -	1,949 78	
Tennessee,	1,288 92	- -	- -	552 06	736 86
Michigan Territory,	7,475 57	- -	- -	463 50	7,012 07
Total, *Dollars*,	16,181,425 33	6,193,725 52	192,038 53	444,314 32	9,353,362 79

The nett amount of revenue, exhibited in the above statement, is		$9,353,362 79
From which, deduct excess of expenditure beyond the duty in the State of New Jersey,	1,228 17	
Ditto, Ditto, in the State of Georgia,	787 66	
		2,015 83
True nett amount of duty, &c.		$9,351,346 96

STATEMENT—Continued.

From the 1st of January to the 31st of December, 1801.

STATES AND TERRITORIES.	Gross amount of Duties on merchandise, tonnage, passports, and clearances, &c.	Payments for Drawbacks on merchandise.	Drawbacks on domestic spirits, sugar, bounties &c.	Expenses of prosecutions and collection.	Nett Revenue.
New Hampshire,	$167,006 88	$16,844 63	$4,457 18	$12,055 21	$133,649 86
Vermont,	2,198 72	- -	52 50	1,364 58	781 64
Massachusetts,	4,479,827 34	1,347,475 09	106,102 60	96,496 50	2,929,753 15
Rhode Island,	526,748 99	211,346 92	10,063 62	20,700 50	284,637 95
Connecticut,	371,774 69	15,721 15	5,571 61	22,422 29	328,059 64
New York,	5,047,418 08	1,172,407 76	7,164 81	57,069 10	3,810,776 41
New Jersey,	9,538 03	- -	51 75	2,661 79	6,824 49
Pennsylvania,	3,728,041 24	1,540,700 62	9,693 27	54,458 87	2,123,188 48
Delaware,	156,419 63	56,188 56	205 16	8,698 79	91,327 12
Maryland,	2,176,894 30	1,135,717 36	3,469 47	35,853 02	1,001,854 45
District of Columbia,	104,901 39	4,922 98	- -	5,303 52	94,674 89
Virginia,	843,033 29	59,139 06	259 65	37,380 45	746,254 13
North Carolina,	147,847 28	1,507 95	1,712 90	19,498 22	125,128 21
South Carolina,	2,280,061 16	1,221,253 24	1,380 89	55,284 67	1,002,142 36
Georgia,	764,617 04	49,173 95	- -	51,944 02	663,499 07
Tennessee,	659 91	- -	- -	147 42	512 49
Kentucky,	1,224 91	- -	53 80	363 52	807 59
Ohio.					
Michigan Territory,	4,635 63	- -	- -	357 52	4,278 11
Indiana do.					
Mississippi do.	15,392 13	- -	- -	839 77	14,552 36
Total,	$20,828,240 64	$6,832,399 27	$150,239 21	$482,899 76	$13,362,702 40

From the 1st of January to the 31st of December, 1802.

STATES AND TERRITORIES.	Gross amount of Duties on merchandise, tonnage, passports, and clearances, &c.	Payments for Drawbacks on merchandise.	Drawbacks on domestic spirits, bounties, and allowances.	Expenses of prosecutions and collection.	Nett Revenue.
New Hampshire,	$157,689 26	$26,461 75	$5,293 43	$6,248 05	$119,686 03
Vermont,	1,483 07	- -	89 75	1,222 05	171 27
Massachusetts,	3,503,792 68	1,712,580 18	161,830 75	103,471 89	1,525,909 86
Rhode Island,	481,277 10	243,785 56	35,982 12	23,492 96	178,016 46
Connecticut,	350,010 20	53,522 58	6,185 55	27,441 89	262,860 18
New York,	3,599,015 55	1,033,315 74	6,413 91	68,430 73	2,490,855 17
New Jersey,	6,890 92	- -	- -	2,925 85	3,965 07
Pennsylvania,	2,770,302 82	1,297,662 11	13,263 69	49,014 22	1,410,362 87
Delaware,	159,392 39	64,576 50	242 10	11,607 30	82,966 49
Maryland,	1,426,556 84	754,479 10	8,513 20	29,430 08	634,134 46
District of Columbia,	144,627 38	5,056 07	265 00	5,972 81	133,333 50
Virginia,	751,317 52	29,884 08	749 44	31,261 52	689,422 48
North Carolina,	287,068 64	2,742 38	3,033 69	28,895 25	252,397 32
South Carolina,	1,228,410 38	863,399 37	934 90	83,941 29	280,134 82
Georgia,	228,452 22	- -	- -	16,525 22	211,927 00
Tennessee,	139 37	- -	- -	64 63	74 74
Kentucky,	1,605 38	- -	- -	383 07	1,222 31
Ohio,	- -	- -	- -	75 00	
Michigan Territory,	26,087 81	- -	- -	1,665 16	24,422 65
Indiana do.	2,526 76	- -	- -	191 20	2,335 56
Mississippi do.	23,782 25	- -	- -	645 46	23,136 79
Total,	$15,150,428 54	$6,087,465 42	$242,797 46	$492,905 63	$8,327,335 03

The nett amount of revenue exhibited in the above statement, is - - - - -	$8,327,335 03
From which deduct excess of expenditure beyond the duty, in the State of Ohio, - - -	75 00
True nett amount of duty, &c. - - -	$8,327,260 03

STATEMENT—Continued.

From the 1st of January to the 31st of December, 1803.

STATES AND TERRITORIES.	Gross amount of	Payments for			Nett Revenue.
	Duties on merchandise, tonnage, passports, and clearances, &c.	Drawbacks on merchandise.	Drawbacks on domestic spirits, sugar, bounties, &c.	Expenses of prosecutions and collection.	
New Hampshire,	$167,350 09	$25,517 52	$6,581 28	$12,734 36	$122,516 93
Vermont,	2,901 62	- -	10 25	1,170 61	1,720 76
Massachusetts,	3,470,753 24	757,667 12	132,430 89	90,124 55	2,490,530 68
Rhode Island,	550,435 40	151,849 91	11,606 53	20,298 46	366,680 50
Connecticut,	355,619 26	21,401 63	8,658 76	23,758 04	301,800 83
New York,	4,138,251 17	545,010 64	7,646 49	60,759 60	3,524,834 44
New Jersey,	6,128 38	- -	- -	2,974 79	3,153 59
Pennsylvania,	2,267,949 05	561,040 68	6,906 26	44,279 31	1,655,722 80
Delaware,	77,497 40	40,016 50	248 00	8,592 69	28,640 21
Maryland,	1,216,084 87	249,313 82	4,522 49	25,787 53	936,461 03
District of Columbia,	154,375 95	3,041 84	97 22	7,806 60	143,430 29
Virginia,	778,394 70	25,553 06	792 94	38,206 59	713,842 11
North Carolina,	192,207 91	1,785 97	2,184 37	28,272 38	159,965 19
South Carolina,	889,577 00	217,328 93	1,631 04	24,490 93	646,126 10
Georgia,	207,390 23	11,133 44	433 13	13,360 97	182,462 69
Kentucky,	1,673 96	- -	- -	257 39	1,416 57
Ohio,	26 67	- -	- -	150 80	
Michigan Territory,	25,333 78	- -	- -	1,909 50	23,424 28
Indiana do.	3,001 19	- -	- -	346 19	2,655 00
Mississippi do.	18,701 12	- -	- -	1,533 60	17,167 52
Orleans do.					
Total, *Dollars*,	14,523,652 99	2,610,661 06	183,749 65	406,814 89	11,322,551 52

The nett amount of revenue exhibited in the above statement, is - - -	$11,322,551 52
From which, deduct excess of expenditure beyond the duty in the State of Ohio, -	124 13
True nett amount of duty, &c. - - -	$11,322,427 39

From the 1st of January to the 31st of December, 1804.

STATES AND TERRITORIES.	Gross amount of	Payments for			Nett Revenue.
	Duties on merchandise, Mediterranean fund, tonnage, light money, &c.	Drawbacks on merchandise.	Drawbacks on domestic spirits, sugar, bounties, &c.	Expenses of prosecutions and collection.	
New Hampshire,	$213,047 14	$85,071 02	$7,965 01	$11,271 62	$108,739 49
Vermont,	2,752 05	- -	579 25	1,373 43	799 37
Massachusetts,	5,468,388 39	1,572,074 03	146,172 49	119,210 63	3,630,931 24
Rhode Island,	650,083 78	199,895 83	5,388 69	23,707 80	421,091 46
Connecticut,	434,205 09	47,150 29	12,411 84	26,589 61	348,053 35
New York,	5,240,652 53	1,283,604 00	8,364 97	76,327 64	3,872,355 92
New Jersey,	6,294 67	- -	- -	2,936 65	3,358 02
Pennsylvania,	3,540,936 62	872,237 94	5,850 23	52,917 17	2,609,931 28
Delaware,	56,027 67	23,209 45	165 50	6,542 50	26,110 22
Maryland,	2,200,767 32	614,852 84	2,874 85	44,316 96	1,538,723 37
District of Columbia,	171,261 69	33,600 02	694 05	8,542 73	128,424 89
Virginia,	969,363 45	33,723 46	1,174 97	31,793 99	902,671 03
North Carolina,	216,172 75	3,754 68	2,353 33	23,424 78	186,639 96
South Carolina,	1,090,399 51	335,841 18	66 00	35,973 57	718,518 76
Georgia,	200,767 93	6,689 79	- -	13,657 84	180,420 30
Kentucky.					
Ohio,	30 59	- -	- -	150 92	
Michigan territory,	39,296 52	- -	- -	2,712 60	36,583 92
Indiana do.	714 43	- -	- -	435 53	278 90
Mississippi do.	5,406 24	- -	- -	1,224 67	4,181 57
Orleans do.	293,066 87	1,820 19	- -	11,974 37	279,272 31
Total, *Dollars*,	20,799,635 24	5,113,524 72	194,061 18	495,084 31	14,997,085 36

The nett amount of revenue, exhibited in the above statement, is - - -	$14,997,085 36
From which, deduct excess of expenditure beyond the duty in the State of Ohio, -	120 33
True nett amount of duty, &c. - - -	$14,996,965 03

STATEMENT—Continued.

From the 1st of January to the 31st of December, 1805.

STATES AND TERRITORIES.	Gross amount of	Payments for			
	Duties on merchandise, Mediterranean fund, tonnage, light money, &c.	Drawbacks on merchandise.	Bounties and Allowances.	Expenses of prosecutions and collection.	Nett Revenue.
New Hampshire,	$172,582 58	$43,553 45	$8,373 89	$11,099 63	$109,555 61
Vermont,	2,414 76	- -	193 50	1,441 71	779 55
Massachusetts,	6,046,344 41	2,449,040 57	149,704 37	139,553 06	3,308,046 41
Rhode Island,	655,330 19	274,910 03	4,333 73	26,459 10	349,627 33
Connecticut,	471,448 11	80,488 40	11,727 82	24,514 94	354,716 95
New York,	7,046,104 18	2,062,509 46	5,964 87	95,553 29	4,882,076 56
New Jersey,	20,861 95	- -	- -	2,452 15	18,409 80
Pennsylvania,	3,679,122 31	1,319,869 65	3,146 87	55,542 42	2,300,563 37
Delaware,	171,968 09	56,179 16	177 00	10,022 59	105,589 34
Maryland,	2,316,948 44	1,142,355 97	3,525 85	40,232 31	1,130,834 31
District of Columbia,	150,414 57	23,799 21	872 35	6,731 78	119,011 23
Virginia,	980,047 24	135,107 71	788 67	38,920 28	805,230 58
North Carolina,	200,935 97	10,646 93	1,473 22	23,547 78	165,268 04
South Carolina,	1,330,775 72	448,812 88	29 40	38,797 97	843,135 47
Georgia,	113,561 27	6,037 21	- -	11,575 27	95,948 79
Kentucky,	- -	- -	- -	64 43	
Tennessee,	- -	- -	- -	12 59	
Ohio,	5,333 69	- -	- -	512 39	4,821 30
Michigan Territory,	44,902 88	- -	- -	1,110 11	43,792 77
Indiana do.	- -	- -	- -	261 11	
Mississippi do.	1,318 83	- -	- -	603 33	715 50
Orleans do.	469,249 60	97,110 66	362 50	29,680 73	342,095 71
Total, *Dollars*,	23,879,664 79	8,150,421 29	190,674 04	558,688 97	14,980,218 62

The nett amount of revenue exhibited in the above statement, is		$14,980,218 62
From which deduct excess of expenditure beyond the duty in the State of Kentucky,	$64 43	
Do. Do. in the State of Tennessee,	12 59	
Do. Do. Indiana Territory,	261 11	
		338 13
True nett amount of duty, &c.		$14,979,880 49

From the 1st of January to the 31st of December 1806.

STATES AND TERRITORIES.	Gross amount of	Payments for			
	Duties on merchandise, Mediterranean fund, tonnage, light money, &c.	Drawbacks on merchandise.	Drawbacks on domestic spirits, sugar, bounties and allowances.	Expenses of prosecutions and collection.	Nett Revenue.
New Hampshire,	$224,615 89	$86,345 51	$9,134 31	$11,753 91	$117,382 13
Vermont,	2,599 08	- -	142 75	1,457 06	999 27
Massachusetts,	6,295,470 61	2,479,025 63	151,854 43	140,263 63	3,524,326 92
Rhode Island,	682,326 58	289,365 29	5,033 58	26,246 19	361,681 52
Connecticut,	484,579 98	114,715 48	17,489 26	27,257 64	325,117 60
New York,	7,392,103 08	2,406,462 99	6,400 82	103,456 25	4,875,783 02
New Jersey,	17,029 51	5,581 60	217 25	3,374 59	7,856 07
Pennsylvania,	5,136,050 90	2,052,551 31	3,203 21	62,892 93	3,017,403 45
Delaware,	36,000 54	88,680 12	158 00	13,571 36	
Maryland,	2,935,560 33	1,442,461 35	3,300 70	43,200 55	1,446,597 73
District of Columbia,	161,969 88	17,023 64	610 90	7,256 15	137,079 19
Virginia,	788,309 50	109,876 14	384 35	58,032 25	620,016 76
North Carolina,	230,385 45	2,011 56	1,232 77	25,085 89	202,055 23
South Carolina,	1,365,665 18	449,380 00	125 00	44,766 92	871,393 26
Georgia,	190,156 54	- -	- -	6,821 37	183,335 17
Kentucky,					
Tennessee,					
Ohio,	1,743 03	- -	- -	859 94	883 09
Michigan Territory,	30,650 75	- -	- -	3,217 10	27,433 65
Indiana do.	- -	- -	- -	250 00	
Mississippi do.	1,805 72	- -	- -	653 61	1,152 11
Orleans do.	561,964 86	166,069 27	283 75	34,131 41	361,480 43
Total, *Dollars*,	26,538,987 41	9,709,549 89	199,571 08	614,548 78	16,081,976 60

The nett amount of revenue exhibited in the above statement, is		$16,081,976 60
From which, deduct excess of expenditure beyond the duty in the State of Delaware,	$66,408 94	
Do. Do. Indiana Territory,	250 00	
		66,658 94
True nett amount of duty, &c.		$16,015,317 66

STATEMENT—Continued.

From the 1st of January to the 31st December, 1807.

STATES AND TERRITORIES.	Gross amount of Duties on merchandise, Mediterranean fund, tonnage, light money, &c.	Payments for Drawbacks on merchandise.	Bounties and Allowances.	Expenses of prosecutions and collection.	Nett Revenue.
New Hampshire,	$179,165 36	$60,967 65	$8,324 99	$10,491 27	$99,681 45
Vermont,	2,197 71	- -	184 50	1,517 50	495 71
Massachusetts,	6,453,638 86	2,580,623 40	149,904 54	146,436 77	3,576,674 15
Rhode Island,	444,129 26	292,736 65	5,371 27	22,270 96	123,750 38
Connecticut,	470,190 99	114,896 06	15,522 37	25,338 72	314,433 84
New York,	7,711,466 32	2,669,334 85	3,881 59	111,536 46	4,926,713 42
New Jersey,	20,289 86	2,408 16	- -	3,265 16	14,616 54
Pennsylvania,	5,241,324 65	2,012,542 80	1,498 67	64,550 02	3,162,733 16
Delaware,	156,837 24	56,530 23	35 50	14,123 81	86,147 70
Maryland,	3,033,026 63	1,337,128 65	2,124 25	59,873 89	1,633,899 84
District of Columbia,	148,723 83	16,827 96	410 60	7,603 54	123,881 73
Virginia,	641,314 58	104,409 94	329 10	29,990 03	506,585 51
North Carolina,	218,964 88	5,921 78	938 00	15,712 13	196,392 97
South Carolina,	1,378,185 78	594,386 00	19 52	48,252 42	735,527 84
Georgia,	528,230 60	16,542 46	33 30	22,164 79	489,490 05
Ohio,	516 40	- -	- -	929 87	
Michigan Territory,	25,116 21	- -	- -	3,565 55	21,550 66
Indiana do.	- -	- -	- -	132 21	
Mississippi do.	1,057 06	- -	- -	473 10	583 96
Orleans do.	668,550 97	130,302 56	90 00	57,882 57	480,275 84
Total, *Dollars*,	27,323,227 19	9,995,559 15	188,668 20	646,110 77	16,493,434 75

The nett amount of revenue, exhibited in the above statement, is - - -			$16,493,434 75
From which, deduct excess of expenditure beyond the duty in the State of Ohio,	$413 47		
Ditto, ditto, Indiana Territory, -	132 21		
			545 68
True nett amount of duty, &c.			$16,492,889 07

From the 1st of January to the 31st of December, 1808.

STATES AND TERRITORIES.	Gross amount of Duties on merchandise, Mediterranean fund, tonnage, light money, &c.	Payments for Drawbacks on merchandise.	Bounties and allowances.	Expenses of prosecutions and collection.	Nett Revenue.
New Hampshire,	$62,234 55	$23,289 95	$7,025 58	$12,270 82	$19,648 20
Vermont,	1,082 51	- -	- -	4,805 16	
Massachusetts,	2,335,281 51	895,243 17	129,298 11	125,818 28	1,184,921 95
Rhode Island,	333,598 79	37,323 35	5,098 50	20,745 13	270,431 81
Connecticut,	259,196 05	24,314 11	11,495 07	26,262 87	197,124 00
New York,	3,651,179 63	799,796 33	2,948 19	83,892 57	2,764,542 54
New Jersey,	12,807 32	5,587 28	- -	5,286 10	1,933 94
Pennsylvania,	2,621,267 73	928,567 49	1,095 50	44,535 34	1,647,068 90
Delaware,	54,484 40	15,344 99	226 55	25,121 78	13,791 58
Maryland,	1,081,584 38	449,852 57	2,291 80	41,294 97	588,145 14
District of Columbia,	27,151 15	1,076 75	128 10	5,639 53	20,306 77
Virginia,	141,675 15	6,259 35	79 00	25,004 15	110,332 65
North Carolina,	51,894 05	2,390 22	291 15	32,294 19	16,918 49
South Carolina,	461,991 43	171,228 07	- -	65,325 17	225,438 19
Georgia,	60,117 63	7,692 95	- -	17,339 30	35,085 38
Ohio,	97 54	- -	- -	670 10	
Michigan Territory,	12,417 19	- -	- -	3,606 20	8,810 99
Indiana do.					
Mississippi do.	140 67	- -	- -	575 29	
Orleans do.	180,492 44	75,297 14	175 00	27,805 86	77,214 44
Total, *Dollars*,	11,348,694 12	3,443,263 72	160,152 55	568,292 71	7,181,714 97

The nett amount of revenue, exhibited in the above statement, is - - -			$7,181,714 97
From which, deduct excess of expenditure beyond the duty in the State of Vermont,	$3,722 65		
Ditto, ditto, in the State of Ohio,	572 56		
Ditto, ditto, Mississippi Territory,	434 62		
			4,729 83
True nett amount of duty, &c. - - - -			$7,176,985 14

STATEMENT—Continued.

From the 1st of January to the 31st December, 1809.

STATES AND TERRITORIES.	Gross amount of Duties on merchandise, Mediterranean fund, tonnage, light money, &c.	Payments for Drawbacks on merchandise.	Bounties and allowances.	Expenses of prosecutions, and collection.	Nett Revenue.
New Hampshire,	$57,832 00	$7,800 30	$2,453 89	$8,431 02	$39,146 79
Vermont,	12,939 81	- - -	- - -	2,970 99	9,968 82
Massachusetts,	2,717,391 72	1,158,105 26	41,450 55	133,086 63	1,384,749 28
Rhode Island,	274,376 12	211,808 27	1,081 45	25,503 67	35,982 73
Connecticut,	170,372 49	16,729 72	3,198 42	21,191 84	129,252 51
New York,	3,860,927 29	791,116 59	749 37	87,132 73	2,981,928 60
New Jersey,	29,592 02	5,689 84	- - -	4,350 99	19,551 19
Pennsylvania,	2,340,150 47	897,451 87	131 00	37,443 77	1,405,123 83
Delaware,	107,085 51	24,304 37	- - -	18,256 11	64,525 03
Maryland,	1,046,758 92	848,237 80	525 10	42,714 36	155,281 66
District of Columbia,	71,551 52	6,148 22	- - -	5,259 87	60,143 43
Virginia,	320,264 01	38,431 39	- - -	24,113 98	257,718 64
North Carolina,	87,297 57	- - -	- - -	22,069 82	65,227 75
South Carolina,	551,342 33	137,600 20	- - -	36,048 86	377,693 27
Georgia,	17,094 58	312 43	- - -	10,070 73	6,711 42
Kentucky.					
Ohio,	179 83	- - -	- - -	540 66	
Michigan Territory,	14,400 59	- - -	- - -	3,215 01	11,185 58
Mississippi do.	1,086 87	- - -	- - -	483 84	603 03
Orleans do.	162,933 23	7,668 95	- - -	21,020 45	134,243 83
Total, *Dollars*,	11,843,576 88	4,151,405 21	49,589 78	503,905 33	7,139,037 39

The nett amount of revenue, exhibited in the above statement, is - - - - $7,139,037 39
From which, deduct excess of expenditure beyond the duty in the State of Ohio, - - 360 83

True nett amount of duty, &c. - - - - 7,138,676 56

From the 1st of January to the 31st December, 1810.

STATES AND TERRITORIES.	Gross amount of Duties on merchandise, Mediterranean fund, tonnage, light money, &c.	Payments for Drawbacks on merchandise.	Bounties and allowances.	Expenses of prosecutions and collection.	Nett Revenue.
New Hampshire,	$63,017 57	$2,484 49	$15 50	$7,107 58	$53,410 00
Vermont,	12,047 09	- - -	- - -	2,881 34	9,165 75
Massachusetts,	4,039,809 11	1,151,868 34	2,599 94	111,114 49	2,774,226 34
Rhode Island,	557,440 75	101,664 82	- - -	20,289 51	435,486 42
Connecticut,	193,438 15	8,312 50	996 00	17,003 89	167,125 76
New York,	5,341,670 41	842,539 55	- - -	80,070 40	4,419,060 46
New Jersey,	16,509 85	8,496 62	- - -	2,522 73	5,490 50
Pennsylvania,	3,357,847 30	879,527 36	132 85	39,168 22	2,439,018 87
Delaware,	40,355 29	28,900 12	- - -	9,962 20	1,492 97
Maryland,	1,415,854 65	450,616 85	21 00	37,191 37	928,022 43
District of Columbia,	62,007 98	6,017 25	- - -	5,228 73	50,762 00
Virginia,	530,792 01	46,543 52	- - -	22,731 91	461,516 58
North Carolina,	81,425 39	4,185 55	- - -	18,993 71	58,246 13
South Carolina,	730,473 22	138,854 92	- - -	24,597 13	567,021 17
Georgia,	161,577 93	493 20	- - -	26,173 05	134,911 68
Kentucky,	- - -	47 95	146 50	900 56	
Ohio,	672 74	- - -	- - -	502 16	170 58
Michigan Territory,	10,147 99	- - -	- - -	2,920 13	7,227 86
Mississippi do.	1,958 73	- - -	- - -	515 08	1,443 65
Orleans do.	281,493 24	19,310 13	- - -	17,993 97	244,189 14
Dollars,	16,898,539 40	3,689,863 17	3,914 79	447,868 16	12,757,988 29
Deduct	62 05	Being for duties refunded in the State of Kentucky.			62 05
	$16,898,477 35				$12,757,926 24

Deduct excess of expenditure beyond the duty in the State of Kentucky, - - - 1,095 01

True nett amount of duty, &c. - - - - - $12,756,831 23

TREASURY DEPARTMENT, *Register's Office, February 27th*, 1812.

JOSEPH NOURSE, *Register.*

12th CONGRESS.] No. 370. [1st SESSION.

PROTECTION TO MANUFACTURES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, MARCH 6, 1812.

To the Honorable the Senate and House of Representatives of the United States of America, the under written citizens of the State of Connecticut respectfully represent:

That we have lately observed, among the various applications to Congress, on the subject of commerce, petitions for the importation of wire from Great Britain, on a suggestion, as we believe, altogether unfounded, that a supply of wire cannot be made in the United States, and that such importation is necessary to our infant manufactories We therefore beg leave to state, that, since the first of August last, we have erected, in the towns of Simsbury and Winchester, in this State, two manufactories for making iron wire, wherein, without any previous knowledge of the business, we have succeeded in making the various species of iron wire, of the best quality, from native ore, which, with suitable encouragement, may be increased to any quantity required, and afforded at a moderate price.

We therefore humbly request, that, instead of allowing the importation of wire, as heretofore, free of duty, whenever the importation thereof may be again allowed, it may be done on payment of such duties as to your honors may appear reasonable. And, as in duty bound, will ever pray,

SAMUEL HEADLEY & Co.
WADSWORTH, ALLYN & BOSTWICK.

As a proof of our success, we enclose, herewith, two samples of card wire, made in said Simsbury.

HARTFORD, *February* 25, 1812.

From an examination of several samples of iron wire, made in Simsbury and Winchester, and a knowledge of the reputation of the petitioners, we believe the facts stated in the foregoing petition are true.

JOHN J. PETERS, *and others.*

HARTFORD, *February, 25th*, 1812.

12th CONGRESS.] No. 371. [1st SESSION.

PROTECTION TO MANUFACTURES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, MARCH 20, 1812.

To the Honorable the Senate and House of Representatives of the United States in Congress assembled, at their session, now in 1812, *the petition of the subscribers, citizens, inhabitants, and iron manufacturers, in the Commonwealth of Pennsylvania, on behalf of themselves and others, humbly showeth:*

That, in order to improve their estates, respectively, as well as to aid the manufactories of the United States, in general, they have, at large expense, erected a number of furnaces, forges, rolling and slitting mills, steel furnaces, and tilt hammer forges, for manufacturing iron and steel, for the use of the citizens of the United States.

That, in common with other citizens of the United States, pursuing the same branches of business, they expected a reward, by a just and reasonable sale of their productions, for the expenses and industry necessary to erect, carry on, and support, works of such public utility to the American People.

That, to their surprise, they find that the subjects of those governments, or kingdoms, in Europe, who have endeavored to injure, if not to annihilate, the commerce of the United States, are bringing into the American market their wrought iron, and endeavoring to undersell the American manufacturers of those articles, whilst the commerce of the United States is subjected, in those countries, to such restrictions, duties, risk, and danger, so as nearly to destroy all the advantages the United States have any right to calculate on by commerce.

Your petitioners beg leave further to state, that they have succeeded in their several branches of iron manufacture equal to their expectations; and that the iron they make is equal, if not superior, to any imported from beyond sea, for the various purposes to which it is necessary to apply it in the United States.

They therefore pray that the honorable the Legislature of the United States will afford them protection to their manufactories, by a law, laying such countervailing duties on imported wrought iron, as will secure a just and reasonable reward to your petitioners, and others pursuing the same business, or in such other way as in your wisdom may seem meet.

And your petitioners, as in duty bound, will ever pray.

DAVID STEWART, *and others.*

12th Congress.] No. 372. [1st Session.

DRAWBACK OF DUTIES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, MARCH 30, 1812.

Mr. Newton, from the Committee of Commerce and Manufactures, to whom was referred the petition of Ebenezer Rollins, of Boston, made the following report:

That the petitioner, on or about the 20th of May, 1810, shipped on board the ship Rebecca Coffin, in the port of Boston, for Gottenburg, in the kingdom of Sweden, 29 hogsheads, 4 barrels, and 52 bags of coffee; which articles were imported in the district of Portland and Falmouth, on the 9th of June, 1809. That the said merchandise was loaded on board the said ship, on the 17th of May, 1810, for the benefit of a drawback; that she cleared out at the custom house in Boston, and was ready for sea, on the 7th June, 1810, and every requisite complied with to entitle the petitioner to the drawback, on the said 7th of June.

The petitioner further states, that, owing to a violent storm from the northeast, the said ship did not sail from the port of Boston untill the 13th of June, 1810. That, on application to the collector for his debenture, he refused to grant it, on the ground that the said merchandise was not exported within the period of time for which drawbacks are allowed—twelve months having elapsed from the day of importation. On the 9th of June, 1810, the twelve callendar months expired.

This claim for the drawback on certain goods which have been exported, has been refused by the Treasury Department, on the application of the petitioner.

The committee cannot sustain the prayer of the petition, as the law is peremptory. The goods must be exported within twelve callendar months, to be entitled to the drawback. The goods for which the drawback is claimed, were exported after the time specified for the allowance of drawbacks had expired. Some rule must be observed, in cases of this kind, or the revenue will be liable to suffer great diminution.

If the committee were to authorize a departure of one day beyond the twelve callendar months, the committee might, on the same principle, extend the term to two or more years.

Averse to any innovation on the present system of drawbacks, as authorized by law, the committee beg leave to recommend the adoption of the following resolution:

Resolved, That the prayer of the petitioner ought not to be granted.

12th Congress.] No. 373. [1st Session.

SUSPENSION OF THE PAYMENT OF CERTAIN BILLS,

Drawn under the Convention with France, of the 30th April, 1803.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, ON THE 6TH APRIL, 1812.

Committee Room, *March* 4, 1812.

Sir:

Your several letters, of December 29th, and of the 25th ult. in relation to sundry bills drawn by Mr. Armstrong upon the Treasury of the United States, in favor of the cashier of the French Treasury, for the amount of certain claims, arising under the Louisiana convention, in favor of American citizens, have been received, and, with the documents accompanying them, submitted to the Committee of Ways and Means.

I am instructed by the Committee to inform you, as the result of their consideration, that, in the present state of that transaction, and from a view of the circumstances under which it is presented to them, they have deemed it their duty not to interfere in the regular course of accountability to which it is now subject.

I have the honor to be, with great respect, your obedient servant,

EZ. BACON.

Hon. Albert Gallatin,
Secretary of the Treasury.

Treasury Department, *25th February*, 1812.

Sir:

I had the honor, on the 2d December last, to address you on the subject of Mr. Armstrong's accounts, and now enclose a letter lately received from him.

Permit me to remind the committee, that the Secretary of the Treasury is bound to pay the bills drawn by the minister; and that the law having vested him with no discretion in that respect, the bills alluded to in my former letter will be paid whenever presented for that purpose. If, therefore, it is the opinion of the committee that they should not be paid, a law to that effect is necessary. On the other hand, if it be intended that they should be paid, a law is equally requisite to authorize the accounting officers to credit Mr. Armstrong for the amount. The detention of the bills in France (for causes not known at the treasury) having afforded an opportunity to obtain the sense of Congress on the subject, it would seem hard not to decide on it: for, if no decision be made, the bills will be paid, and Mr. Armstrong will remain accountable for the amount; whilst, on the contrary, he has no interest in the nature of the decision, provided it shall be made, since it is immaterial to him whether the bills be refused payment, in which case he will not be charged at all, or whether, being paid, he receives credit for their amount.

I have the honor to be, respectfully, sir, your obedient servant,

ALBERT GALLATIN.

P. S. I would wish to be enabled to inform Mr. Armstrong whether his presence be thought necessary.

Honorable Ezekiel Bacon, *Chairman of the Committee of Ways and Means.*

RED HOOK, *7th February*, 1812.

DEAR SIR:

Not having yet seen a reference to any committee of Congress, of that part of my bill account which you have not hitherto thought yourself authorized to settle without the intervention of that body, and seeing much new business growing up for you, I begin to fear that the present session, like the last, will pass over without obtaining a decision on this subject. If Congress should not approve the arrangement made between the minister of the French treasury and myself, and which left in the hands of the cashier general, bills to a certain amount, for the purpose of discharging a given number of specified claims which had been liquidated in the ordinary form, but which, from various causes, had not, after a lapse of more than two years, been paid to the claimants, it is important that they should do so while they may have a power over the funds. In this case they could, by their minister in Paris, institute a new negotiation, and give such other form to the business as they might think safer and better than that which had been adopted. You will remember, that, when at Washington, I pressed the reference on this ground, and even invited you to suspend the payment of the bills, should they arrive, until the directions of Congress should be procured. This, you then thought, you had no power to do, which gave, and continues to give to the affair, an importance, as it relates to myself, which must be my apology for pressing it again on your notice. If you will have the kindness to advise me of the time you mean to offer it to the committee, I will not hesitate to go to Washington, and carry with me all that part of my correspondence with the French Government, which has any relation to the subject. There is, I find, much of it, and I would choose to be the bearer of it myself. When I recollect the labor and vexation I have already had in executing the convention; that it was a duty altogether wide of my ministerial functions, and entirely without remuneration of any kind; I do think (as you have very frankly acknowledged in one of your letters to me) that I ought to be as little embarrassed by it, hereafter, as possible. To me, no embarrassment could have arisen, had the reference been made as you promised and intended, at the last session of Congress; because, at that time, the remedy, whatever it might have been, would have been interposed before the bills were presented and paid, and of course before any charge of them against me could have been made. Had Congress approved the arrangement, there would have been an end of the business; had they disapproved it, they must, at the same time, have interdicted the payment of the bills. In either case, therefore, I should have been at my ease. Whether, however, the bills have, or have not, been paid since, I must entreat you to delay the reference no longer. This I have a right to claim, as well from your good will as your justice, and in both I have entire confidence.

I should be much obliged, if, in acknowledging the receipt of this letter, you would be good enough to state whether the bills in question have arrived and been paid.

With very great esteem and regard, I am, dear sir, your most obedient and humble servant,

JOHN ARMSTRONG.

Hon. ALBERT GALLATIN.

TREASURY DEPARTMENT, *December* 2, 1811.

SIR:

Mr. Armstrong, in conformity with the second section of the act of November 10, 1803, "making provision for the payment of claims of citizens of the United States on the Government of France," &c. had been charged with the whole amount of bills drawn under the Louisiana convention. As that instrument contained a provision which made the French Government the final judge of all the claims, Mr. Armstrong has been credited, on producing, as his voucher, a certificate from that Government, a copy of which is enclosed in the papers now transmitted. In point of form, however, there has been, in one instance, a deviation from the convention, which renders the sanction of Congress necessary, before the accounts can be finally settled.

In order to close the transaction, Mr. Armstrong and the minister of the French treasury entered into an agreement for the disposition of a sum of 196,658.43 francs, which was the unapplied balance of the twenty millions payable by the convention on account of American claims. The accounting officers of the treasury do not consider themselves authorized to credit Mr. Armstrong for the amount of the bills drawn by virtue of that agreement, principally because a portion (amounting to 115,534.41 francs) is drawn in favor of the cashier of the French treasury, for certain claims which the French Government has, on that account, assumed to pay, instead of being drawn, according to the convention, in favor of the claimants themselves. And for the same reason, a doubt arises whether those bills, which have not yet been presented for payment, ought to be paid by the treasury.

The objections, together with Mr. Armstrong's explanations of the arrangement, are enclosed.

Although these embrace some other collateral points, the agreement above stated is the only one under the consideration of the treasury, and which prevents a final settlement.

It will be recollected, that it had, once before, been necessary to apply for a similar legislative sanction, which was given by the act of April 18th, 1806.

I have the honor to be, very respectfully, sir, your obedient servant,

ALBERT GALLATIN.

The Hon. EZEKIEL BACON,
Chairman of the Committee of Ways and Means.

TREASURY DEPARTMENT, *April* 2, 1812.

SIR:

I regret to be obliged, once more, to trouble you on the subject of Mr. Armstrong's account. But you will perceive, from the enclosed extract of his letter to me of the 19th ult. that he has received information that a part of the bills, drawn in the name of the cashier general of the French treasury, has been diverted from the objects of the agreement, and been vested in a person who was not a claimant under the convention.

The inference drawn from that fact by Mr. Armstrong is, that it authorizes the Secretary of the Treasury to refuse the payment of the bills until evidence shall be given, that the terms of the agreement, on the part of France, have been fulfilled. But, with that agreement, the treasury has nothing to do, and its decision cannot be affected by the fulfilment or non-fulfilment of those terms, on the part of France. Provided the bills are drawn by the minister of the United States at Paris, and provided they are, on the face thereof, expressed to be drawn under the convention, and are duly endorsed by the person in whose favor drawn, they *must* be paid at the treasury. Yet it would be very unpleasant for the Secretary to be placed in that situation, after the information received from Mr. Armstrong. And as this information affords solid ground why the payment of the bills should be suspended until evidence, as abovementioned, shall have been received, it seems proper to lay again the subject before the Committee of Ways and Means, who may, if they view the new fact, now communicated, in the same manner, propose a provision, authorizing the Secretary of the Treasury to refuse or suspend the payment of the bills.

I have the honor to be, respectfully, sir, your obedient servant,

ALBERT GALLATIN.

Hon. EZ. BACON,
Chairman of the Committee of Ways and Means.

Extract of a letter from General Armstrong to the Secretary of the Treasury, dated Red Hook, 19th March, 1812.

"I have received information recently from France, which essentially alters its circumstances,* and will, I think, make a ministerial injunction on the payment of the bills drawn to the order of the cashier general, both proper and necessary, until evidence shall be given, that the terms of the agreement on the part of France, have been fulfilled. The substance of this information is, that part of these bills have been diverted from the objects of the agreement, and been actually vested in a person of the name of Dauchy, who was not a claimant under the convention, either in his own right or in that of another. In this information I have the most entire confidence. The man who gives it cannot mistake, and will not deceive. If any thing in the form of an affadavit, with regard to the facts of my being possessed of such information, or of my belief that it may be relied upon, is requisite, it shall be immediately furnished."

A.

Extract of a letter from the Secretary of the Treasury to General Armstrong, dated September 4th, 1809.

"There are several bills drawn in the name of the cashier general of the public treasury, without any indication of the claim, or on whose account they are drawn. As he could have no right to bills in his own name, the claim out of which they arose ought to be made known to the treasury of the United States.

"The last claim on the second French list, which is made to include the whole balance remaining undrawn of the twenty millions of francs, appears to have been left by the Emperor to be drawn for in any name you should designate, under certain conditions. The nature of this transaction, the claims which this sum is intended to satisfy, and the persons who are entitled to the money, must be explained before you can be discharged regularly at the treasury from the amount. It must also be shewn that Mr. Warden, in whose name the bills have been drawn, has paid over the money to the persons entitled to receive it."

B.

PARIS, *February 6th,* 1810.

SIR:

Your letter of the 4th September last, having made the detour of Amsterdam, did not reach me till within the last week. The variations which you state between the general list of vouchers and my bills drawn on the treasury, have arisen principally from a desire of the clerks in the French bureaux to abridge their own labor. It becomes a duty, on my part, therefore, to give you entire copies of the original vouchers on which the seven bills noted by you as requiring explanation have been drawn, as well as of those on which payments have been made to the order of the cashier general of the French treasury. To these you will find subjoined, an explanation of the final arrangement of the Louisiana business; the claims which have been satisfied by it; the names of the persons for whose use the bills have been paid; and lastly, the proof that Mr. Warden has paid them. Hoping that this explanation will discharge me from all responsibility in the case,

I am, sir, with great consideration, your most obedient and humble servant,

JOHN ARMSTRONG.

HON. ALBERT GALLATIN, &c.

No. 51. The Minister of the public treasury, charged with the execution of the Convention of the 10th Floréal, year 11, (30 April 1803) certifies to General Armstrong, Minister Plenipotentiary of the United States,

That, by decision of his Imperial Majesty, the liquidation of livres 164,301.15.5 (francs 162,248.4) made in the name of Eric Gladd, is reduced to one half; that the francs 81,124.2, forming the other half, and chargeable upon the twenty millions, remain at the free disposal of General Armstrong, under condition: 1. That Mr. Mitchell shall no longer have the right to claim, from the public treasury, the 14,000 francs which remained to be paid, of the 20,000 allowed to him by the former decision of his majesty. 2. That the claim made in the name of Maurice Giraud, arising out of contracts made between the agents for the subsistence of Paris and him, in the year 4, shall remain extinguished, without being capable, under any circumstances, of being renewed, against the French Government, either by the said Giraud, or by any other person in his right.

That the francs 81,124.2, to which Eric Gladd's liquidation is reduced, and the francs 14,000 remaining of the sum previously allowed to Mitchell, shall be paid to the public treasury, making - - - *Francs* 95,124.2

That the same course shall be taken with the undermentioned liquidations, which have not yet been claimed:

		Francs, 95,124 02
No. 27.	John Clark, - - - - - - - - - - - -	2,768 32
58.	Samuel Leighton, - - - - - - - - - -	11,626 39
141.	Tupper and Platt, - - - - - - - - - -	3,132 01
392.	Perron, - - - - - - - - - - - -	1,983 15
395.	Nicholas Goix, - - - - - - - - - -	900 52
		Francs, 115,534 41

By the delivery of bills drawn to the order of the cashier general, for the sum of francs 115,534.41, the public Treasury will stand bound to acquit the claims which may be made in the names of Eric Gladd, John Clark, Leighton, Tupper and Platt, Perron, and Goix.

That this sum of 115,534.41, and the 81,124.02 placed at the disposal of General Armstrong, complete the amount of American claims liquidated and chargeable on the twenty millions; that the convention of the 10th Floréal, year 11, will thus be definitively executed, and the payment of the twenty millions entirely completed.

Division of the bills to be delivered.

3 bills of 25,000 - - - - - - - - - - - -	75,000 00
1 do. - - - - - - - - - - - - -	26,534 41
1 do. - - - - - - - - - - - - -	14,000 00
Francs,	115,534 41

The Count of the Empire, Minister of the Public Treasury,

MOLLIEN.

PUBLIC TREASURY, *February,* 21, 1809.

* The circumstances of the case.

MINISTRY OF THE PUBLIC TREASURY, *Paris, March* 14, 1809.

SIR:

I have received, from your excellency, your letter of the 10th of this month, the five bills to the order of the cashier general of the public treasury, making, together, frs. 115,534.41, which were to be delivered conformably to the decision of his majesty.

MOLLIEN.

His Excellency Gen. ARMSTRONG.

Explanation of the last article in the general voucher No. 2.

In the month of February, 1808, many difficulties arose with regard to the application of what remained of the Louisiana fund. A proposition, founded on the exclusive right of the French Government to this balance, was received by me, and peremptorily rejected. A second proposition, No. 1, followed, less objectionable, indeed, but sufficiently so to be rejected also. This letter, apparently, left to me the power of applying the sum gained to the fund, on the reduction of Gladd's claim, but really appropriated that sum to those of *Dauchy* and *Swan*, neither of which had received my approbation. A third proposition, No. 2, was then offered, which left nothing in controversy between Mr. Mollien, and myself, but the payment to Dauchy of 14,000 frs.* Believing that this was not a point to higgle upon, extremely anxious to close the business, and fearful least a too great tenaciousness might defeat its own object, I adopted the last proposition, (inserting the two articles underscored) and transmitted it to the minister, officially, with my letter, No. 3, of the 16th Feb. 1809. On the 21st of that month, I received his answer, No. 4. The voucher on the same day by Mr. Mollien, and the payment by me, on the 10th of March, p. 12, were the consequences of their arrangement. It remains, therefore, only to show what was the appropriation of the balance of 81,104f. 4c. which had been put, by their arrangement, at my disposition. This was as follows, viz: to John Holmes, claimant for supplies of provisions, 5,000f.; to John Mitchell, do. for supplies of do. furnished through Perotise, 14,000f.; to Joseph Russell, for ship Fame, 62,000f. In making this division, I was guided altogether by the nature of these several claims, their extent, and the degree to which they had been already satisfied. Besides, of the sum granted to Mr. Russell, there has been retained (as stated in a former letter) 25,000f. so that the sums actually paid have been—

5,124	francs, 4 centimes,		in behalf of Holmes,
14,000	do	-	in behalf of Mitchell,
37,000	do	-	in behalf of Russell.

The first and last of these sums were paid to the attorney of Russell and Holmes, (Mr. O'Mealy) a copy of whose receipt is annexed, No. 5, and Mr. Warden, being himself the attorney of Mitchell,† made such payments on his account as had been directed by him.

No. 1.

The following are the principles on which we may now hope to terminate the Louisiana affair:

1. There remains a disposable sum of 14,000 frs. which may serve to pay Mr. Mitchell. The credit of Dauchy, for which that sum was intended, may be provided for out of the funds mentioned below.

2. There are four credits not claimed; those of Gladd, Leighton, Tupper and Platt, and Goix. That of Gladd, including the interest, amounts to the sum of 162,634.68 frs. That may be divided in equal moieties; the credits of Leighton and the others, to remain entire to the treasury. And it may be stated, that, with one-half of Gladd's credit, and the whole of Leighton's and the others, the public treasury shall be charged to meet, in the most convenient manner, the final claims which may be made by the parties interested, without the Government of the United States being, in any event, liable to be called upon for them.

To complete this operation, General Armstrong shall deliver bills to the treasury, drawn in the name of the cashier general, for the amount agreed upon.

3. Of the other half of Gladd's liquidation, amounting to 81,317f., it shall be expressed that Mr. Armstrong is to make the following application: 14,000 frs. to pay Dauchy, and the balance for the discharge of Maurice Giraud, who shall declare that he renounces all future demands, in any way, upon the French Government.

4. The proposition for the arrangement upon these terms, is to be made by Mr. Armstrong, who may take advantage of the intentions of his Government, which has manifested a wish that the liquidation of Gladd should be reduced.

5. The minister of the treasury will obtain, upon all this, the ideas of his majesty, whose approbation cannot be doubted, when the two ministers shall have agreed; and, the approbation once given, the Louisiana affair will be irrevocably completed.

No. 2.

The Louisiana liquidation may be finished as follows:

1. The 14,000 frs. still to be disposed of, shall remain to the treasury.

2. The little liquidations of Leighton, Tupper and Platt, and Goix, shall remain to the treasury, to be paid over to the claimants.

3. The liquidation under the name of Gladd, amounting to 163,891 frs. shall be divided into equal moieties. One of these moieties, amounting to 81,945.50 frs. shall be paid to General Armstrong, to be disposed of as he shall think proper.

4. General Armstrong shall deliver to the treasury, bills drawn in favor of the cashier general, for the 14,000 frs. the little liquidations of Leighton, Tupper and Platt, and Goix, and for the 81,945.50 frs.

5. *He shall, in like manner, place in the hands, and draw in favor of D. B. Warden, bills amounting to the sum of* 81,945.50*frs. for account of Mitchell and others.*

6. It shall be stated, that neither Mitchell, nor Maurice Giraud, are, hereafter, under any pretence, to make a claim against the public treasury.

7. *The minister of the public treasury shall furnish Mr. Armstrong with a general authority for the above payments, conformably to the decision which may be given by his majesty, and in the ordinary form.*‡

PARIS, *February* 1, 1809.

SIR:

I have the honor of submitting a proposition§ to your excellency, the object of which is to bring to a close the very protracted business of the convention of 1803. Should it meet your excellency's approbation, you will be pleased to take the step necessary to give it execution. Should you disapprove it, you will be pleased to signify your disapprobation.

Accept, &c.

JOHN ARMSTRONG.

* This very thing had already protracted the settlement one year.

† Mr. Mitchell being now in the U. States, will give to Mr. Gallatin such further information on this head as he may wish.

‡ This article, and article No. 5, were the articles added by me.

§ This was proposition No. 2, p. 17.

MINISTRY OF THE PUBLIC TREASURY, *Paris, February* 14, 1809.

SIR:

The mode proposed by your excellency, for completing the payment of the 20 millions, has been approved by his majesty. I rejoice at my concurrence in the adoption of measures which go to terminate, definitively, and to our mutual satisfaction, the execution of the convention of the 10th Floréal, year 11.

I have the honor to transmit to your excellency the certificate containing its detail.

I pray your excellency to accept, &c. MOLLIEN.

The Minister Plenipotentiary of the United States.

C.

TREASURY DEPARTMENT, *November 1st*, 1810.

SIR:

I have the honor to transmit a copy of the statement of your account (for bills drawn under the Louisiana convention) as adjusted by the auditor of the treasury, together with copies of two statements therein referred to. You will perceive that the two sums suspended, and not yet carried to your credit, consist, 1st, of the bills which have not yet been paid; 2dly, of the amount drawn in favor of Mr. Warden, under your arrangement of February, 1809, with Mr. Mollien. But neither are you, or can you, be charged with the first item, until the bills shall have been paid at the treasury. The only point, therefore, on which the accounting officers wish some further explanation, is that of the arrangement with Mr. Mollien; it being doubted whether (however proper it may have been in itself under all the circumstances of the case) it is in conformity with the convention; and whether, therefore, they can legally give you credit for the amount paid at the treasury in consequence thereof.

I have the honor to be, very respectfully, sir, your obedient servant,

ALBERT GALLATIN.

His Excellency JOHN ARMSTRONG, *Minister, &c. &c.*

Notes on Mr. Armstrong's letter of February 6, 1810, containing explanations upon the points stated in the letter of the Secretary of the Treasury to him, of September 4, 1809, as requiring to be cleared up, before his account, for bills drawn under the Louisiana convention, could be settled and closed at the treasury.

1. *Variations between the names contained in some of the bills, and the names entered against the corresponding claims in the French lists.*—Seven cases of this nature were particularly pointed out. Copies of the vouchers (consisting of the minute, or order, of the minister of the public treasury, for the drawing of the bills) are furnished, and appear satisfactory.

2. *Bills drawn in the name of the cashier general of the public treasury.*—The right of the public treasury of France to receive any bills under this convention, may well be contested; but it is, perhaps, not the time now to make any objection to it. It was a subject of discussion between Mr. Armstrong and the French minister, and the result was, that he drew the bills; his motives for acceding to this measure have been explained in his correspondence. The sum of 115,534.41 francs, being the last sum drawn in the name of the cashier general, however, stands upon a different footing from the other sums drawn in his name, and is to be separately considered under the next head.

3. *A sum of* 81,124.02 *francs, drawn by Mr. Armstrong in the name of David B. Warden.*—This sum, by Mr. Armstrong's explanation, is closely connected with the next preceding sum of 115,534.41, drawn in the name of the cashier general of the public treasury, and the following seems to be the history of the transaction: After paying all the claims admitted under the convention, which were applied for by the claimants, there appeared, in February, 1809, to be a sum of 196,658.43 francs remaining of the twenty millions; this sum appears to have been originally destined for the payment of the following claims viz:

Eric Gladd,	Francs	162,248.04
John Clark,		2,768.32
Samuel Leighton,		11,626.39
Tupper and Platt,		3,132.01
—— Perron,		1,983.15
Nicholas Goix,		900.52
		182,658.43
John Mitchell,	20,000	
Of which had been paid,	6,000	
	——	14,000.00
	Francs,	196,658.43

The bills for the six claims first mentioned had not been applied for; Mitchell had applied for his bills, and demanded twenty thousand francs, but only six thousand had been given him. This being the state of things, the Emperor resolved (see Mr. Mollien's letter to Mr. Armstrong, in the form of a certificate, dated 14th March, 1809) that Eric Gladd's claim should be reduced to one-half of the sum at which it had been admitted, and that the half of that claim, thus rejected, amounting to 81,124.02 francs, should be put into the hands of Mr. Armstrong, to be given to what claimants he pleased: *Provided*, 1. That Mitchell should no longer claim from the French treasury, the fourteen thousand francs still due to him, (which was virtually to say, that Mr. Armstrong must pay him out of this sum thus put at his disposal.) 2. That a claim of Maurice Giraud, on the treasury of France, should also be abandoned, (implying, also, as is presumed, that this claim must be paid by Mr. Armstrong, out of this sum, and which he is supposed to have paid to John Holmes, in right of Giraud.) And, 3. That the other half of Gladd's claim, which was still to be considered as recognised for a valid claim, amounting to Francs, 81,124.02
And the other five claims, not yet applied for, amounting to 20,410.39
And the amount of Mitchell's claim, unpaid, and which Mr. Armstrong was now to pay out of the sum put in his hands, viz: 14,000.00

And amounting, altogether, to Francs, 115,534.41

Should be paid to the French treasury, they assuming to pay Gladd's claim, and the other five outstanding claims, whenever they should be called for.

On this arrangement it is sufficient to remark, 1st. That the Emperor arbitrarily, as far as it appears, since no grounds for the act are assigned, took away from Eric Gladd 81,124.02 francs, of which sum he put into the French treasury 14,000 francs, and gave the other 67,124.02 to General Armstrong, to distribute among such claimants as he pleased. 2d. That Eric Gladd, for that portion of his claim which is left, and the other five claimants, for their claims, instead of receiving bills on the treasury of the United States, as they were entitled by the convention, are turned over to the French treasury for payment. 3d. The whole sum received by General Armstrong, which was left free in his hands, has been given, as he himself states, to Joseph Russell, for the ship Fame; unless the sum

which he has paid to John Holmes, should prove *not* to be the claim of Maurice Giraud, for provisions, which was expressly named in Mr. Mollien's certificate stating this arrangement. This is supposed to be the same claim, because Mitchell's claim, which, like Giraud's, was particularly named in Mollien's certificate, was provided for by Mr. Armstrong; and, also, because Giraud's claim was founded on a contract with the *agent des subsistances de Paris, en l'an IV.* and Holmes's claim, paid by Mr. Armstrong, was *for provisions*, as he himself states. The disposition, then, of the sum received by Mr. Armstrong, being - - - - - Francs, 81,124.02

Was as follows:

To Mitchell, as provided by the arrangement with the minister of the French treasury, and the result of which was, to enable them to put the same sum into the French treasury, without any legal right whatever, - - - - - - - - - - -	Francs, 14,000.00	
To Holmes, as was also provided by the arrangement, provided his claim is the same as Maurice Giraud's, which is supposed to be the case, - - - - -	5,124.02	
To Joseph Russell, - - - - - - - - - - -	62,000.00	
		81,124.02

The merits of the claim of Joseph Russell, above all others, are not shown any farther, than, as Mr. Armstrong states, that, in making the *division*, "he was guided, altogether, by the nature of the several claims, their extent, and the degree to which they had been already satisfied."

The above ideas appear to offer objections sufficient to prevent the settlement of Mr. Armstrong's accounts at the present time. The grounds upon which the whole arrangement was made with Mr. Mollien, in February and March, 1809, respecting the sum of 196,658.43 francs, are not perceived to arise out of the convention; and it deserves consideration, whether the bills for 115,534.41 francs, drawn in the name of the cashier general of the public treasury, should be paid when they are presented here.

May 22d, 1810.

[TRANSLATION.]

MINISTRY OF THE PUBLIC TREASURY, *Bureau of Oppositions.*

The Minister of the Public Treasury, charged with the execution of the convention of the 10 Floréal, year 11, certifies to General Armstrong, Minister Plenipotentiary of the United States, that the undermentioned items form a part of the claims liquidated and verified, in conformity with the dispositions of the said convention, and of the decisions of his Imperial Majesty; and that they have been paid in orders upon the United States, since the 10th July, 1807, on which day a statement was transmitted to General Armstrong, of the sums previously paid.

[Here follow the names of sundry persons, and the amount of the claims allowed in their favor. The two last on the list are the following:]

20. The cashier general of the public treasury, 115,534.41.

21. The 81,124.02 francs, left, by the decision of his majesty, to the disposition of General Armstrong, under condition that Messrs. Mitchell and Maurice Giraud shall no longer have a right to make any claims upon the French Government; this sum, chargeable upon the twenty millions, and for which Mr. Armstrong has announced, by his despatch of 10th March instant, that he has drawn in favor of Mr. Warden, 81,124.02.

[Here follows a recapitulation of the sums which had been certified to Mr. Armstrong, and for which he had drawn bills, amounting, together, including the two above items, to twenty millions of francs. The certificate concludes as follows:]

Thus, the payment of the twenty millions, the object of the convention of the 10 Floréal, year 11, is entirely consummated, and this convention completely and definitively executed.

MOLLIEN.

PUBLIC TREASURY, *March* 14, 1809.

D.

WASHINGTON, 26*th December*, 1810.

DEAR SIR:

I am much obliged by your communication of the 24th instant, and hasten to present a statement, which will, I hope, have the effect of clearing away the obstructions which have arisen to the final settlement of my accounts, under the convention of 1803. In this, the character of Gladd's claim, and that of Maurice Giraud, which had not before been noticed with sufficient distinctness, are shown to be, the one, a claim coming regularly under that provision of the convention which the French Government had a right to decide definitively; and the other, a claim on which nothing could be paid, since it had been rejected by both Boards, French and American. As to the more general objection, that the bills drawn to the order of the cashier of the treasury did not specify the owners, and left the money to a disposition different from that contemplated by the convention, it may continue to have some force; in which case, these bills may be stopped at the treasury, until the provisions of the convention be better satisfied.

I am, &c. &c.

J. ARMSTRONG.

Mr. GALLATIN.

On the —— day of ——, there remained of the Louisiana fund, the sum of 196,658.43 francs. Appropriations had been made of a part of this sum, by the functionaries of both Governments, conjointly, which were as follows, viz:

John Clark, - - - - - - - - - -	Francs,	2,768.32
Samuel Leighton, - - - - - - - - - -		11,626.39
Tupper and Platt, - - - - - - - - - -		3,132.01
—— Perron, - - - - - - - - - -		1,983.15
Nicholas Goix, - - - - - - - - - -		909.52
A farther appropriation, by the French council, had been made to Eric Gladd, of the sum of		162,248.04

This last appropriation was rejected by the American commission, and the objections against it being sustained by me, the French Government was brought, after much discussion, to reduce it to one half of the sum originally allowed. This claim belonged (as I believe) to the French commercial house at Nantz, of Dobree and Sweighauser; Gladd was but the captain, bringing the supplies on which it was founded, and never did appear, personally, as the claimant. The necessary effect of this reduction, was to add to the residuary fund the sum of 81,124.02 francs. When this decision was taken, sundry other claims were pending under the convention: these were, that of John Mitchell; that of John Holmes; that of Joseph Russell; and that of Maurice Giraud. The *first* and *last* of these had been rejected by the French council, on the ground that they were claims not embraced by the convention; and the last, (that of Giraud) was rejected by the functionaries of both Governments. These facts explain the nature of the conditions stated in the Emperor's decision, and, particularly, why (whatever may have been the wish of the French Government) I refused to give to the claim of Giraud any portion of the sum of 81,124.02 francs; this claim belonged to James Swan, who had already received two millions, and upwards, of the fund. To Mitchell, the four-

teen thousand additional francs were given, because he proved, most satisfactorily, that the supplies, out of which his demand grew, were made by Anthony Butler, of Philadelphia, in his own right, and for his own benefit.

The bill to Holmes (which has been supposed to arise out of the claim of M. Giraud) had no connexion, whatever, with that claim, and was paid, in part, of a much larger one, made for provisions furnished at St. Domingo and which passed one, or both, of the authorities recognised by the convention.

The bills to Russell were drawn to the amount of sixty-two thousand francs, for freight and demurrage of the ship Fame, the joint property of the said Russell and T. W. Francis, of Philadelphia, and on which nothing had been previously paid; of these, thirty-two thousand only have been delivered, for reasons formerly assigned in two letters, of different dates, to you. These circumstances do not present to me any deviation from the convention, or from the law made in consequence of it. When the Emperor put at my disposition a moiety of the sum originally and wrongfully appropriated to Eric Gladd, it was distinctly understood, that this moiety should be applied to the extinction of claims then pending against the French Government, and, of course, could only apply to those above mentioned. The quantum of allowance to each, was the only thing submitted, as I conceived, to my discretion; a circumstance which, by no means, takes these cases out of the ordinary rules of proceeding, as, in many others, my opinions were equally decisive, and, indeed, were necessarily so, since the American commission determined nothing with regard to quantum.

With regard to the other branch of the arrangement, it must also be remarked, that, on receiving my bills for the sum of 115,534.41 francs, the French treasury took upon itself to pay the claims *specified* on the first page, and which had otherwise continued to embarrass and retard a final settlement of the business. Between, therefore, granting specific bills in discharge of these claims, and granting one or more to the French treasury, which covered all and ensured a final settlement, I cannot suppose that there is a sufficient legal distinction to prevent my particular account from being closed. Should this opinion, however, be erroneous, I must request that these bills, granted to the cashier general, may be stopped at the treasury, and held over until some other mode be adopted, which shall entirely satisfy the letter of the law.

P. S. The bill of twenty-five thousand francs, retained from the appropriation to Russell, shall be sent to the treasury. If I do not mistake, this bill has on it an endorsement by D. B. Warden, of cotemporary date with itself, showing why it was withheld.

DR. *John Armstrong, Minister of the United States at Paris, in relation to claims on France under the Louisiana Convention, of the 30th April, 1803, in account current with the U. States.* CR.

	Dollars	Cts.				Dollars	Cts.
To treasury warrants, for amount of sundry warrants issued from the 6th July, 1805, to the 5th of February, 1810, inclusive, in payment of bills drawn by him, for debts due to citizens of the United States, by the Government of France, as admitted by said Government, under the Louisiana convention of the 30th of April, 1803; including those issued in discharge of certain embargo claims, referred for payment to the treasury, per certificate of the Register herewith,	3,692,053	45	By amount of claims on the Government of France, admitted by said Government as due to citizens of the United States, and which, pursuant to the provisions of the Louisiana convention of the 30th of April, 1803, were payable by bills drawn by the said minister on the treasury of the United States, including sundry *embargo* cases, as per lists certified by the minister of the French treasury, herewith, marked A No. 1, 2, & 3, - - *Francs*, 20,000,000 00				
Profit and loss, for this sum arising from fractions of cents, gained in calculation,	2	24	*Deduct*—				
			Amount of claims for which bills have not yet been presented, per statement marked B, - - - -	309,036	35		
			Also this sum, in drafts, to the order of D. B. Warden, held at the disposition of General Armstrong, suspended for further explanation. (See statement marked C) - - - - - -	81,124	02		
						390,160	37
						19,609,839	63
			Equal, at 5⅛ francs per dollar, to			3,676,844	93
			Balance due to the United States, - - - - - -			15,210	76
	$3,692,055	69				$3,692,055	69

The evidence on which the above credit is admitted, rests, principally, if not solely, on the lists of claims certified by the minister of the French treasury. This, on considering the terms of the convention, and the letter of the Secretary to Mr. Armstrong, dated September 4, 1809, is thought sufficient; and, indeed, is all that could probably be obtained, as the documents belonging to each case appear to remain in possession of the French Government. R. H.

N. B. The balance due the United States, as above, is the value of the *frs.* 81,124 02, drawn in favor of D. B. Warden, and which is suspended until the titles of the parties, to whom it is stated to have been paid over, are more satisfactorily explained and established.

AUDITOR'S OFFICE, *September* 1, 1810.
P. FERRALL.

COMPTROLLER'S OFFICE, *October* 5, 1810.
ANDREW ROSS.

12th Congress.] No. 374. [1st Session.

MINT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, APRIL 13, 1812.

TREASURY DEPARTMENT, *April* 10, 1812.

SIR:

I have the honor to transmit, herewith, a letter from the Comptroller of the Treasury, accompanied with sundry statements, which have been prepared in obedience to the act, entitled "An act establishing a mint, and regulating the coins of the United States," passed April 2d, 1792.

I have the honor to be, very respectfully, sir, your obedient servant,

ALBERT GALLATIN.

The Honorable the SPEAKER *of the House of Representatives.*

TREASURY DEPARTMENT, *Comptroller's Office, April* 9, 1812.

SIR:

The statements herewith, marked A, B, and C, have been prepared pursuant to the seventh section of an act of Congress, passed 2d of April, 1792, entitled "An act establishing a mint, and regulating the coins of the United States." They contain all the information relative to the transactions of the mint, which the settlements made at the treasury enable me to afford.

I have the honor to be, with great respect, your obedient servant,

RICHARD RUSH.

Honorable ALBERT GALLATIN, *Secretary of the Treasury.*

A.

Statement exhibiting the balance of Gold and Silver remaining in the hands of the officers of the Mint on the 31st of December, 1810; *the amount of deposites from the 1st of January to the 31st of December,* 1811; *the different species of coins made and paid on account of deposites, allowance for wastage, and the balance remaining in the hands of the officers of the Mint on the said 31st of December,* 1811, *to be accounted for on a future settlement.*

	Oz.	Dwt.	Gr.	Dolls.	Cts.	M.
Balance of gold bullion, &c. remaining in the hands of the officers of the mint on the 31st December, 1810,	873	11	20	15,528	73	5
Gold bullion deposited from 1st January to 31st December, 1811,	28,170	03	20	500,803	18	0
	29,043	15	16	516,331	91	5
Amount paid for deposites of gold, from 1st January to 31st December, 1811,	-		-	477,170	24	5
Add gold coins in the hands of the treasurer of the mint on the 31st December, 1811,	-		-	31,877	35	0
	Dolls.	*Cts.*	*M.*	509,947	59	5
Deduct this sum, being a balance of gold coins in the Bank of the United States on the 31st December, 1810,	9,788	47	5			
And this sum, being amount of treasury warrant No. 3,235, issued to cover wastage in the coinage of gold,	1,354	12	0			
				11,142	59	5
	oz.	*dwt.*	*gr.*			
Gold coins made at the mint from January 1 to December 31, 1811, viz: half eagles, 99,581. Weight and value,	28,007	03	03	497,905	00	0
Gold bullion in the hands of the officers of the mint on 31st December, 1811,	928	05	05	16,500	40	5
Profit and loss for this sum, allowed for wastage in the year 1811,	108	07	08	1,926	51	0
As above,	29,043	15	16	516,331	91	5
Balance of silver bullion, &c. remaining in the hands of the officers of the mint, on the 31st December, 1810,	50,079	09	00	57,782	97	0
Silver bullion deposited from 1st January to 31st December, 1811,	620,699	03	00	716,191	18	5
	670,778	12	00	773,974	15	5
Amount paid for deposites of silver, from 1st January to 31st December, 1811,	-		-	613,234	77	5
Add silver coins in the hands of the treasurer of the mint on 31st December, 1811,	-		-		25	0
	Dolls.	*Cts.*	*M.*	613,235	02	5
Deduct this sum, being a balance of silver coins in the Bank of the United States on 31st December, 1810,	2,508	49	0			
Also, this sum, being amount of treasury warrant No. 3,235, issued to cover wastage in the coinage of silver,	2,386	53	5			
				4,895	02	5
	oz.	*dwt.*	*gr.*			
Silver coins made at the mint, from January 1 to December 31, 1811, viz: half dollars, 1,403,644; dimes, 65,180. Weight and value,	527,228	00	00	608,340	00	0
Silver bullion in the hands of the officers of the mint on 31st December, 1811,	141,373	07	07	163,121	96	5
Profit and loss for this sum, allowed for wastage in the year 1811,	2,177	04	17	2,512	19	0
As above,	670,778	12	00	773,974	15	5

COMPTROLLER'S OFFICE, *March* 23, 1812.

ANDREW ROSS, *Clerk.*

B.

DR. *The Mint of the United States in account of Copper purchased and coined, from the commencement of the Institution to the 31st of December, 1811.* CR.

	TROY WEIGHT.			COST OF COPPER.				TROY WEIGHT.			Value of Copper at the rate of 7 dwt. to a cent.		
	lbs.	oz.	dwt.	Dolls.	Cts.	M.		lbs.	oz.	dwt.	Dolls.	Cts.	M.
To amount of rough copper and copper planchettes, purchased from the commencement of the institution to the 31st December, 1810, per statement marked B, accompanying the Comptroller's letter of the 2d March, 1811,	823,333	7	8	229,523	22	0	By amount of rough copper and copper planchettes, accounted for from the commencement of the institution to the 31st December, 1810, per statement accompanying the Comptroller's letter of the 2d March, 1811,	803,179	5	04	261,391	41	0
							By amount of cents and half cents charged by the secretary of the mint, as delivered to the Treasurer of the United States, during the year 1811, viz:						
							In the quarter ending March 31, $2,300 00						
							In the quarter ending June 30, 2,650 00						
							In the quarter ending September 30, 340 95						
							$5,290 95						
							Add this sum, passed to the credit of the treasurer of the mint at the treasury, more than he claimed or acknowledged to have received from the chief coiner, being an error in counting cents and half cents at the mint, remitted to the United States' Branch Bank at Boston, 3 78						
							Deduct this sum, charged by the treasurer of the mint, more than he received from the chief coiner, or to which the chief coiner was entitled to credit, being an error in counting cents and half cents, remitted to the Bank of Columbia, 95						
							2 83						
								15,440	2	06	5,293	78	0
								818,619	7	10	266,685	19	0
							Profit and loss for this amount, being planchettes spoiled in striking, and used as alloy in refining gold and silver,	362	8	18	124	37	0
							Also, this sum, allowed as a credit to the chief coiner, in order to balance his account, said to be the difference in the planchettes weighing more than 7 dwts. to a cent,	131	9	09	45	18	5
Balance gained on the coinage of copper since the commencement of the institution,				37,161	97	0							
	823,333	7	8	266,685	19	0	Loss this year,	494	6	07	169	55	5

COMPTROLLER'S OFFICE, *March* 20, 1812.

ANDREW ROSS, *Clerk.*

C.

Summary Statement exhibiting the value of Coins made at the Mint; the amount of disbursements on account of the establishment; the amount allowed for wastage; the amount retained of deposites; and the amount gained on the coinage of Copper from the commencement of the institution to the 31st December, 1811.

	Dollars. Cents.	Dollars. Cents.
Value of gold, silver, and copper coins, made at the mint to 31st December, 1810,	- -	9,477,614 71.0
Do. of gold coins made from 1st January to 31st December, 1811, per account A,	497,905 00	
Do. of silver coins made from 1st January to 31st December, 1811, per said account,	608,340 00	
Do. of copper coins made from 1st January to 31st December, 1811, per account B,	5,293 78	
		1,111,538 78.0
Total value of gold, silver, and copper coins,	- -	10,589,153 49.0
Nett charge on the coinage of gold, silver, and copper, to 31st December, 1810, per account rendered,	380,582 58.5	
Add amount gained on the coinage of copper to the same period,	37,331 52.5	
	417,914 11.0	
From the above, deduct amount of wastage on gold and silver to the same period, $35,431 11.5		
To the above, add the amount retained from deposites to the same period, 4,063 17.5		
	31,367 94.0	
		386,546 17.0
Add amount disbursed on account of the establishment from 1st January to 31st December, 1811,	- -	24,506 28.0
Add, also, amount of wastage on gold and silver to 31st December, 1810,	35,431 11.5	
Do. do. on gold and silver from 1st January to 31st December, 1811,	4,438 70.0	
	39,869 81.5	
From the above, deduct amount retained from deposites to 31st December, 1810, $4,063 17.5		
Also, the amount retained from deposites from 1st January to 31st December, 1811, 358 27.5		
	4,421 45.0	
		35,448 36.5
		446,500 81.5
Deduct amount gained on the coinage of copper from the commencement of the institution to the 31st December, 1811, as per statement herewith, marked B,	- -	37,161 97.0
Nett amount chargeable to the coinage of gold, silver, and copper, from the commencement of the institution to the 31st December, 1811, including the cost of lots, buildings, machinery, &c.	- -	409,338 84.5

COMPTROLLER'S OFFICE, *March* 26, 1812.

ANDREW ROSS, *Clerk.*

12th CONGRESS.] No. 375. [1st SESSION.

SUBSCRIPTION TO THE LOAN OF ELEVEN MILLIONS OF DOLLARS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, MAY 18, 1812.

TREASURY DEPARTMENT, *May 14th*, 1812.

SIR:

Subscriptions were opened on the first and 2d instant, to the loan of eleven millions of dollars, authorized by the act of 14th March last, in conformity with the enclosed notice, A. It was left optional with the banks which were disposed to subscribe, either to receive stock or to loan the money by special contract. The enclosed circular letters, B, C, D, show the instructions transmitted, and the manner in which the proposals were made to the several banks. It was thought most eligible not to limit, in any place, the amount of subscriptions to any specific sum; for which reason, the loan was kept open only for two days, in order that the general result might be ascertained, and a reduction, if necessary, be made.

All the returns have now been received, and an abstract, E, is herewith transmitted. From these it appears that $6,118,900 were subscribed in those two days, viz: $4,190,000 by banks, and $1,928,900 by individuals. This last sum is greater than the aggregate of all the loans at six per cent. ever before obtained by this Government from individuals in the United States;* and, considering the price of stocks and various obstacles which at this time have im-

*The only two six per cent. loans obtained from individuals in the United States by this Government, are, 1st. On account of the loan of 5,000,000 of dollars, authorized by act of 31st May, 1796, one half of which stock was advertised for sale for several weeks, without any offer being received, and of which, at last, only 80,000 dollars were sold at private sale. 2d. The navy six per cent. loan, authorized by the act of June 30th, 1798, which made the money subscribed. applicable, on the spot, to a favorite object, and left the management and application of the funds in the hands of the subscribers. The amount of this stock issued, in the whole, was $711,700.

peded the subscriptions, the amount is as great as might have been expected within so short a period. The unsubscribed residue will now be apportioned amongst the several places, according to the apparent demand in each, and subscriptions will be received, or stock sold, until the sums thus respectively apportioned shall have been disposed of.

It is confidently believed that the amount which remains unsubscribed for will thus be filled as early as the money will be wanted for the public service. In order, however, to prevent the possibility of disappointment, and to remove doubts and erroneous expectations, I beg leave to submit the propriety of authorizing the issue of treasury notes, on the following principles, viz:

1. Not to exceed, in the whole, the amount which may ultimately not be subscribed to the loan; that is to say, that the amount received on account of the loan, and that of the treasury notes, shall not, together, exceed eleven millions; which limits, therefore, the greatest possible amount of treasury notes to less than $4,900,000.
2. To bear an interest of 5⅔ per cent. a year, equal to 1½ cent per day on a one hundred dollar note.
3. To become payable by the treasury one year after the date of their respective issues.
4. To be, in the mean while, receivable in payment of all duties, taxes, or debts, due to the United States.

I have the honor to be, with great respect, sir, your obedient servant,

ALBERT GALLATIN.

Honorable LANGDON CHEVES, *Chairman of the Committee of Ways and Means.*

A.

Whereas, by an act of Congress, passed on the fourteenth day of March, in the year of our Lord one thousand eight hundred and twelve, the President of the United States is authorized to borrow, on the credit of the United States, a sum not exceeding eleven millions of dollars, at an interest not exceeding six per centum per annum, payable quarter yearly, so, however, that no engagement or contract shall be entered into, which shall preclude the United States from reimbursing any sum or sums, thus borrowed, at any time after the expiration of twelve years, from the first day of January, one thousand eight hundred and thirteen: And whereas, by the said act, so much of the funds constituting the annual appropriation of eight millions of dollars, for the payment of the principal and interest of the public debt of the United States, as may be wanted for that purpose, after satisfying the sums necessary for the payment of the interest and such part of the principal of said debt as the United States are now pledged annually to pay and reimburse, is pledged and appropriated for the payment of the interest, and for the reimbursement of the principal of the stock now to be created, and the faith of the United States is pledged to establish sufficient revenues for making up any deficiency that may hereafter take place in the funds now appropriated for paying the interest and principal as aforesaid: And whereas the President of the United States did, by an act or commission, under his hand, dated the thirtieth day of March, in the year one thousand eight hundred and twelve, authorize and empower the Secretary of the Treasury to borrow, on behalf of the United States, a sum not exceeding, in the whole, eleven millions of dollars, and to make the necessary contract for the same, pursuant to the act of Congress above recited:

Now, therefore, The undersigned Secretary of the Treasury, in pursuance of the act of Congress, and the authority from the President of the United States, abovementioned, doth hereby, on behalf of the United States, contract and engage, in manner following, to wit:

1. Books for receiving subscriptions to a loan of eleven millions of dollars, for the use of the United States, shall be opened on the first day of May next,

At Portsmouth, New Hampshire, at the Union Bank.
At Salem, Massachusetts, at the Merchants' Bank.
At Boston, Massachusettss, at the State Bank, Union Bank, and Massachusetts Bank.
At Providence, Rhode Island, at the Roger Williams Bank.
At Hartford, Connecticut, at the Bank of Hartford.
At the City of New York, at the Manhattan Company and Mechanics' Bank.
At Philadelphia, at the Bank of Pennsylvania, and Farmers and Mechanics' Bank.
At Baltimore, at the Bank of Baltimore and Commercial and Farmers' Bank.
At the City of Washington, at the office of the Bank of Columbia.
At Richmond, Virginia, at the Bank of Virginia.
At Charleston, South Carolina, at the State Bank and Planters and Mechanics' Bank.

Which books shall continue open for receiving subscriptions during the ordinary hours of transacting business at the said banks, for two days. If more than eleven millions of dollars, in the whole, shall be subscribed, the surplus shall be deducted in proportion to the sums subscribed in each place, respectively, by a reduction of the subscriptions exceeding four thousand dollars.

2. For every hundred dollars which may be subscribed, there shall be paid, at the time of subscribing, the sum of twelve dollars and fifty cents, and a like sum of twelve dollars and fifty cents on the fifteenth day of each of the ensuing months of June, July, August, September, October, November, and December, one thousand eight hundred and twelve, respectively. Each subscriber, at the time of paying any of the above instalments, after the first, may pay all or any number of the subsequent instalments, and will be entitled to receive interest, at the rate of six per centum per annum, on the amount thus paid from the time of actual payment.

3. On the failure of payment of any instalment of the sums subscribed according to the tenor of the second article, the next preceding instalment of twelve dollars and fifty cents, which shall have been paid for every hundred dollars subscribed, shall be forfeited to the United States.

4. If any subscriptions shall be reduced in consequence of a greater sum than eleven millions of dollars being subscribed, conformably to the first article, the amount of such reduction shall be forthwith returned to the subscribers from whom such reduction shall have been made.

5. Each subsequent instalment must be paid at the same bank at which the original subscription was made, and where the first instalment was paid.

6. For such sums or number of shares of one hundred dollars, as may be subscribed, the cashiers of the respective banks, within twenty days after the time of subscribing, shall give certificates, stating the sums subscribed and payment made, and on which the payments of the subsequent instalments, when made, shall be respectively endorsed; which certificates shall be assignable, by endorsement and delivery of the parties, in whose favor they may be issued, until the completion of the payments required by the tenor of the second article.

7. After the completion of the payments aforesaid, the proprietors of the certificates of the cashiers, on which such payments have been completed, on surrendering the same at the loan office of the State in which the subscription and payments shall have been made, shall be entitled to receive from the commissioner of loans, certificates of funded capital stock, bearing an interest of six per centum per annum, from the time when the said instalments shall have been paid, respectively, and payable quarter yearly, at the several loan offices, or at the treasury of the United States, where the same may stand credited; which certificates of funded capital stock shall be issued in the sums of one hundred, four hundred, one thousand, four thousand or ten thousand dollars, at the option of the proprietor, and shall be transferable by the creditors, or their attorneys, duly constituted, at the treasury and loan offices, respectively, in the same manner as the present funded debt of the United States, and in pursuance of the rules which have been, or which may be, established, relative to the transfer of the said debt.

8. After the payment of the fifth instalment, such of the proprietors of the certificates of the cashiers, of four hundred dollars and upwards, as may then be desirous of funding the same, may, on presenting them at the loan office of the State in which the subscription and payments shall have been made, receive from the commissioner of loans, certificates of funded capital stock, of the description aforesaid, for the amount of the four first instalments, or one moiety of the sum expressed in the subscription certificates.

9. After the last day of December, in the year one thousand eight hundred and twenty-four, and after reasonable notice to the creditors, which shall be given by an advertisement in some public newspaper, printed at the seat of the Government of the United States, the said capital stock shall be redeemable at the pleasure of the United States, by the reimbursement of the whole sum which may at that time stand credited to any proprietor on the books of the treasury, or of the loan offices, respectively.

10. So much of the funds, constituting the annual appropriation of eight millions of dollars, for the payment of the principal and interest of the public debt of the United States, as may be necessary for the regular payment of the interest and for the reimbursement of the principal of the stock to be created under this contract, together with the faith of the United States for its due fulfilment, are hereby pledged, in pursuance of, and according to, the terms and conditions of the act of Congress herein before recited.

Given under my hand, and the seal of the treasury of the United States, at Washington, this thirty-first day of March, one thousand eight hundred and twelve.

ALBERT GALLATIN, *Secretary of the Treasury.*

B.

TREASURY DEPARTMENT, *April 7th*, 1812.

SIR:

I take the liberty of enclosing to you —— copies of a contract for raising, by loan, eleven millions of dollars, pursuant to an act of Congress, passed on the 14th day of March last. Presuming that your institution would be disposed to facilitate this operation, it has been named as one at which subscriptions to the loan would be received. I will thank you to apprize me immediately, if, from any cause, it should be incompatible with your views to accede to this arrangement.

If the bank shall consent to receive the subscriptions in the manner proposed, it will be necessary, in the first place, that a book, in which the subscribers may enter their names, and the sums to be loaned by them, should be provided. This will consist of a book of sufficient magnitude to receive all the subscriptions likely to be made at your bank, to the first page of which one of the copies of the contract or terms of the loan, herewith transmitted, signed by the Secretary of the Treasury, and sealed with the treasury seal, is to be affixed. The subscribers will write, in words at length, against their names, the amount which they intend to subscribe: And on the same lines, respectively, the eighth part of that sum, being the first instalment, is, as soon as paid, to be entered by your cashier, in figures, in a column left for that purpose, at the right hand side of each page. This entry will, it is presumed, be a sufficient receipt to the subscriber, until the cashier's certificate, or scrip, shall be issued to him, which, according to the sixth article of the terms of the loan, will be within twenty days after the time of subscribing. Yet, if the parties, or any of them, should, at the time of subscribing, require receipts from the cashier, they may be given in his name, in any form you may prescribe, and to be returned when the above mentioned certificates or scrips shall be delivered. The whole amount paid at the time of subscription, is to be credited to a distinct account, bearing that designation, and not to be carried to the credit of the Treasurer of the United States before the expiration of twenty days, as above stated. This period has been taken, in order to give time for all the cashiers of the banks, where subscriptions are received, to return to the treasury an account of the sums subscribed, that it may be thus ascertained whether more than eleven millions, in the whole, shall have been subscribed, and a reduction of the larger subscriptions shall consequently become necessary, as provided for in the first article of the terms of the loan.

Immediately after the subscription is closed, on the second day of May, the cashier is to transmit to the Secretary of the Treasury an account, 1. Of the total amount subscribed; 2. Of the portion of that amount subscribed in sums exceeding 4,000 dollars, each; and, 3. A list of all the subscriptions exceeding 4,000 dollars, each.

As soon as these accounts from all the cashiers of banks where subscriptions are received shall reach the treasury, it will be ascertained whether any reductions of subscriptions will be necessary, and this will be immediately communicated to the cashiers, who will then, in case of reduction, repay the excess to the subscribers, credit the Treasurer of the United States for the residue, and issue the subscription certificates, which, together with forms for their entry and registry, will, in the mean time, be transmitted from the treasury.

As some of the banks may be disposed to become subscribers, provided the amount of their subscription be deposited with themselves until drawn for, for public purposes, you will be pleased, in case of any such subscription on the part of a bank in your State, and in good credit, to enter the same in a separate page of the subscription book, to consider the receipt of the cashier of such bank as sufficient evidence of payment on account of the loan, and to enter the same accordingly in the book. I insert, at foot of this letter, the names of the banks in your State, which are known and considered at the treasury as sufficient. To these, a circular letter, one of which you will also receive, will be written on that subject; and you may receive subscriptions, in like manner, from such others as, in your opinion, are perfectly responsible.

A reasonable allowance for the expenses of stationary and extra labor of the cashiers of the banks, where subscriptions to the loan are received, will be made from the treasury.

I have the honor to be, &c.

The President of the Union Bank of New Hampshire,
Union Bank of Boston,
Massachusetts Bank,
State Bank, Boston,
Roger Williams Bank,
Bank of Hartford,
Manhattan Company,
Mechanics' Bank, New York,
Bank of Pennsylvania,
Farmers and Mechanics' Bank, Philadelphia,
Bank of Baltimore,
Commercial and Farmers' Bank, Baltimore,
Bank of Columbia,
Do. Washington,
Do. Virginia,
State Bank, Charleston,
Planters and Mechanics' Bank, Charleston,
Merchants' Bank, Salem.

C.

TREASURY DEPARTMENT, *April 7*, 1812.

SIR:

Having thought it probable that some of the banks might be disposed to subscribe to the loan of eleven millions of dollars, to be opened on the first day of May next, and that it would be an additional inducement to that measure if the sums to be paid on account of such subscription should be permitted to remain in deposite in the banks making the subscription, until wanted for the public service, I have taken this mode to notify the several banks that an arrangement of that kind will be allowed by the treasury.

If, therefore, it shall suit the views of your institution to subscribe for any part of the loan, the subscription may be made at the bank or banks in your State, where subscriptions, by the terms of the enclosed contract, are to be received, and the amount of each instalment, as it becomes payable, may remain in your bank to the credit of the Treasurer of the United States, till drawn for on account of the public service. A receipt or certificate of your

cashier, that the amount of each instalment, as it becomes payable, is placed in your bank to the credit of the Treasurer of the United States, has been directed to be accepted at the banks where subscriptions are received, as sufficient evidence of the payment.

If, from the terms of your charter, or from any other cause, it should be deemed improper to subscribe to the loan, and receive stock therefor, and the bank should, nevertheless, be disposed to loan money to the United States, at a rate of interest not exceeding six per centum per annum, a special contract for the purpose may be formed. In this event, you will be pleased to communicate to the Secretary of the Treasury the amount proposed to be loaned, the time or times when the whole, or its portions, will be advanced, and the period when reimbursement from the United States will be expected. The same privilege will be allowed in this case, as in case of subscription to the loan, of permitting the amount which may be engaged to be advanced by the bank, to remain in the bank in deposite, till drawn for by the Treasurer for the current service.

I have the honor to be, &c.

ALBERT GALLATIN.

The President of the Bank of New Hampshire,
Boston Bank,
Maine do.
Portland do.
Saco do.
Bank of Newburyport,
Salem Bank,
Bank of Essex,
Providence,
Rhode Island,
Bristol,
Newport Bank,
Bank of New London,
Middletown,
New Haven,
Union Bank, New York,
Bank of New York,
Merchants' Bank, New York,
State Bank, Albany,
Philadelphia Bank,
Bank of North America,
Maryland,
Union Bank of Maryland,
Mechanics' Bank of Baltimore,
Farmers and Mechanics' do.
Franklin Bank, do.
Marine do. do.
Farmers' do. of Maryland,
Union Bank of Georgetown,
Potomac Bank,
Farmers' Bank of Alexandria,
Bank of Alexandria.

D.

TREASURY DEPARTMENT, *May* 11, 1812.

SIR:

To my letter of the 7th instant, I beg leave to add, that, if it should suit the views of your institution to loan any sum of money to the United States, at a rate not exceeding six per centum per annum, without, however, subscribing to the proposed loan, and receiving stock therefor, a special contract for the purpose may be formed. In this event, you will be pleased to communicate to the Secretary of the Treasury the amount proposed to be loaned, the time or times when the whole, or its portions, will be advanced, and the period when reimbursement from the United States will be expected.

I also request, that, in the event of your institution subscribing to the proposed loan, you would inform me whether it would be your wish, in case of reduction, that that on your subscription should be made on the same principles as on all others, or whether you would leave it discretionary with me to reduce it to a less sum than your proportional share. My reason for this last inquiry is, that, in the event of a larger sum being subscribed, altogether, than eleven millions, it would be desirable to receive the whole amount from individuals, and to reserve, for some subsequent emergency, the resource of such loans as may be obtained from the several banks.

I am, very respectfully, &c.

The President of the Union Bank of New Hampshire,
Union Bank of Boston,
Massachusetts Bank,
State Bank, Boston,
Roger Williams Bank,
Hartford Bank,
Manhattan Company,
Mechanics' Bank, New York,
Bank of Pennsylvania,
Farmers and Mechanics' Bank,
Bank of Baltimore,
Commercial and Farmers' Bank,
Bank of Virginia,
State Bank, Charleston,
Planters and Mechanics' Bank,
Bank of Columbia,
Bank of Washington,
Merchants' Bank, Salem.

E.

Statement of the amount obtained on the 1st and 2d of May, 1812, on account of the Loan of Eleven Millions of Dollars.

			From Banks.	From Individuals.	Total.
Portsmouth, New Hampshire,				$11,500	$11,500
Salem, Massachsuetts,	Merchants' Bank,(c)	$20,000	$20,000	102,900	122,900
Boston,	State Bank,(a)	500,000	500,000	263,000	763,000
Providence, Rhode Island,	Bristol Bank,(c)	50,000			
	Roger Williams Bank,	20,000			
	Newport Bank,	10,000			
			80,000	14,200	94,200
Hartford, Connecticut,				6,200	6,200
New York,	Manhattan Bank,(b)	600,000			
	Mechanics' Bank,(a)	600,000			
	State Bank, Albany,(c) (a)	60,000			
			1,260,000	165,400	1,425,400
Philadelphia,	Bank of Pennsylvania,(b)	500,000			
	Farmers and Mechanics' Bank,	300,000			
	Philadelphia Bank,(c)	100,000			
	Bank of North America,(c)	100,000			
	Trenton, N. J. Bank,(c)	20,000			
	Newbern, N. C. Bank,(c)	25,000			
			1,045,000	525,800	1,570,800
Baltimore,	Bank of Baltimore,	50,000			
	Union Bank of Maryland,(c)	50,000			
	Farmers and Merchants' Bank,(c)	20,000			
	Mechanics' Bank,(c)	20,000			
	Franklin Bank,(c)	20,000			
	Commercial and Farmers' Bank,	20,000			
	Marine Bank,(c)	20,000			
	Bank of Maryland,(c)	10,000			
			210,000	611,800	821,800
Washington,	Bank of Columbia,	200,000			
	Bank of Alexandria,	100,000			
	Farmers' Bank of Alexandria,(c) (a)	100,000			
	Union Bank of Georgetown,(c)	75,000			
	Bank of Washington,	50,000			
			525,000	73,600	598,600
Richmond,	Bank of Virginia,(a)	200,000	200,000	79,100	279,100
Charleston,	Planters and Mechanics' Bank,	200,000			
	State Bank,(a)	150,000			
			350,000	75,400	425,400
			$4,190,000	$1,928,900	$6,118,900

(a) On special contract.
(b) Stock or special contract, at the option of the Government. All the other banks receive stock.
(c) These banks are not usual places of deposite for public moneys. All the banks with which public deposites are made, subscribed; those of Massachusetts, Union, (Boston) Saco, and Maine, excepted.

12th CONGRESS.] No. 376. [1st SESSION.

LOUISIANA STOCK.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, MAY 21, 1812.

TREASURY DEPARTMENT, *May* 21, 1812.

SIR:

The Louisiana six per cent. stock is said to be generally from ½ to 1 per cent. below par. It is important, at a time when new loans are opened and contemplated, that stocks of a similar nature with those offered to subscribers should be, if practicable, at par; and it is believed that this object would be promoted by making the Louisiana stock transferable, as the old debt, from the treasury books to those of the commissioners of loans, and from these, afterwards, to any other commissioner's book, or to the treasury. Being, by the act of November 10, 1803, fixed on the treasury books, the transfers, in case of sale, and the payments of dividends, are made exclusively at Washington. The delay, and the necessity of employing an agent here for those purposes, have the effect of depressing, in the commercial cities, the price of that stock below its real value.

I have the honor to be, respectfully, sir, your obedient servant,

ALBERT GALLATIN.

HON. LANGDON CHEVES, *Chairman of the Committee of Ways and Means.*

12th Congress.] No. 377. [1st Session.

RECEIPTS AND EXPENDITURES ESTIMATED FOR 1812.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JUNE 29, 1812.

TREASURY DEPARTMENT, *June 24th*, 1812.

SIR:

The expenditures for the year 1812, calculated in conformity with the appropriations made by Congress, and adding such as are contemplated, may be stated in round numbers as followeth, viz:

1. Civil list, diplomatic intercourse, and miscellaneous expenses of a civil nature, appropriated,	$1,522,030 02	
Printing treasury notes, and other miscellaneous expenses not yet provided for, estimated at	37,969 98	
		$1,560,000
2. Military establishment, including militia, volunteers, and Indian department, appropriated	12,695,584 89	
Add for rangers, &c.	104,415 11	
		12,800,000
3. Naval establishment, appropriated	3,404,669 60	
Add for gunboats, &c.	535,330 40	
		3,940,000
4. Public debt, viz: Interest, including 200,000 dollars estimated interest on this year's loan,	2,425,000 00	
Reimbursement of six per cent, deferred and converted stocks, which must necessarily be made,	2,135,000 00	
Purchases of public debt, which *must* be made, if the debt can be purchased at the prices limited by law,	3,440,000 00	
		8,000,000
		$26,300,000

The funds provided to meet that expenditure are, viz:

1. Of the balance of $3,500,298 06, remaining in the treasury on the 1st of January, 1812, there may be applied to the expenses of the year,	$2,000,000
2. The receipts into the treasury, arising from the duties on importation and sales of lands, were estimated, for the year 1812, in the annual report of 22d November last, at $8,200,000. This estimate is predicated on the supposition that the receipts of 1812, arising from duties on importations made during the year, would be equal to the amount of debentures payable during the year, and there are not yet any data from which a more correct estimate can be made,	8,200,000
3. Loan authorized by law,	11,000,000
4. Treasury notes, according to the bill which has passed the House of Representatives,	5,000,000
Total,	$26,200,000

Two branches of the expenditure may fall short of the amount appropriated:

1. It may be expected that the whole amount appropriated for the military establishment will not be expended, for the appropriations are sufficient to defray the expenses of the old establishments, (about 10,000 men) as if these had been complete on the 1st January last, and of the additional force of 25,000 men, as if the whole of it had been raised, and in actual service, on the 1st day of May last: neither of which is the fact. That expenditure not being, in any degree, under the control of the treasury, and the amount, which may not be wanted, being unascertained, a provision equal to the sum appropriated must still be contemplated. Whether the number of men in actual service in the navy corresponds with that for which provision was made by the appropriations, and whether, on that, or any other account, there may be less expended by that department than has been appropriated, is not known at the treasury.

2. If the six per cent. and deferred stocks should be at par, the whole amount of the sum which the commissioners of the sinking fund will otherwise be bound to apply to purchases, may not be wanted.

With respect to the funds provided to defray the expenses, no more than $16,660,000 are already secured.

The subscriptions to the loan, including $200,000 offered on special contract, but not yet accepted, amount to $6,460,000; leaving an amount unsubscribed of	$4,540,000
Which, together with the intended treasury notes,	5,000,000
Makes an aggregate, not yet obtained, of	$9,540,000
Funds already secured,	16,660,000
Total, as per above,	$26,200,000

Although the experiment of issuing treasury notes be novel under this Government, the solid security on which they rest, the facilities they will offer in making remittances, the interest they bear, and, above all, the power to apply them to the payment of duties and of public lands, induce a belief that, notwithstanding some difficulties incident to a first emission, the amount contemplated may be put in circulation before the end of the year.

The result of the loan is more doubtful. The old six per cent. and deferred stocks are two or three per cent. under par; and any depression in the public funds would seriously affect the sales of the residue of the new loan. Nor does it appear eligible, without an absolute necessity, to give a premium or additional interest in order to obtain subscriptions for that residue. For, as it would be just, in that case, to place the first subscribers on the same footing, the charge to the public would be more than double the premium actually wanted to obtain the four millions and a half which are not yet subscribed.

The committee will, having all the facts before them, be able to decide whether any additional provision ought to be made, during this session, in order to guard against any possible contingency. In the mean while, I beg leave to suggest, that a conversion of the old six per cent. and deferred stocks, into a new six per cent. stock, not materially different from that created by virtue of the act authorizing the loan of eleven millions, would have a favorable effect on the price of those stocks, and thereby might facilitate the loan of this year, and prevent the necessity of applying, both this and the ensuing years, the large sums which must now be expended in the reimbursement and purchase of the public debt.

I have the honor to be, respectfully, sir, your obedient servant,

ALBERT GALLATIN.

Hon. EZEKIEL BACON, *Chairman of the Committee of Ways and Means.*

12th Congress.] No. 378. [1st Session.

SURETIES IN A COLLECTOR'S BOND RELEASED.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JULY 2, 1812.

Mr. Wright, from the committee to whom was referred the petitions of Solomon Frazier and Mary Eccleston, made the following report:

That the said Solomon Frazier, together with a certain Charles Eccleston, (since deceased) and whom the said Mary doth represent, on or about the eighteenth day of May, seventeen hundred and ninety-five, became bound to the United States, with a certain James Frazier, and as his security, in the penalty of two thousand dollars, with condition that said James Frazier should well and faithfully discharge the duties of collector of the port of Vienna, in Maryland; that the said James Frazier continued in that office till April, eighteen hundred and five, when he resigned the same, having, in the year 1804, sustained a heavy loss by the burning of his dwelling house, with most of his furniture, in the night time. That, afterwards, to wit, in eighteen hundred and five, writs were issued on said bond against said Solomon Frazier, Charles Eccleston, and James Frazier; that Solomon Frazier was taken, returnable to March term, eighteen hundred and five; Charles Eccleston died before the return of the writ against him; that James Frazier was not taken till September, eighteen hundred and seven; that judgment was reeovered against Solomon Frazier, in eighteen hundred and six, for the penalty of the bond, to wit, two thousand dollars; that, at September term, eighteen hundred and eight, judgment was recovered against James Frazier, on said bond, for two thousand dollars, the penalty, and nineteen hundred and twenty-four dollars and eighty-six cents damages or costs, (which said judgment, as to the damages, your committee think erroneous.) That a ca. sa. was issued on the twenty-ninth day of June, 1810, against James Frazier, returnable to September term, 1810; that the same James Frazier was taken, and in the custody of the keeper of the debtor's apartment. That, afterwards, on the third day of July, 1810, by the direction of the Secretary of the Treasury, by an instrument of writing under the hand and seal of said Secretary, the said James Frazier was discharged from gaol, as an insolvent debtor, on his, the said James Frazier's, making an assignment of all his estate, real, personal, and mixed, under the direction of the then district attorney; which said discharge was unauthorized by statute. Your committee, in order to ascertain the amount of the goods, chattels, and credits, assigned by said James Frazier, as aforesaid directed, applied to the Secretary of the Treasury for information on that subject, which he promised to furnish as soon as it could be obtained, but which we have not yet received. Your committee, by a number of depositions, have become satisfied, that, about the time of the judgment aforesaid, against said James Frazier, he had property sufficient to pay the same. Your committee are of opinion the Secretary of the Treasury had no power to discharge the said James Frazier, under the law by which he was discharged. They are of opinion, also, that, at common law, by which alone he could have been discharged, the discharge of the principal operates a discharge of the securities. Your committee are, therefore, of opinion, that, as James Frazier had, at the time of the judgment, sufficient assets to pay the penalty of the bond; as he was discharged under a statute that gave no authority to discharge him; that as, at common law, the discharge from custody of the principal is a virtual discharge of the securities; that, therefore, the said Solomon Frazier and Mary Eccleston ought to be discharged from said debt, for which purpose they have directed me to report a bill.

All which, &c.

ROBERT WRIGHT.

12th Congress.] No. 379. [2d Session.

REMISSION OF FORFEITURES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, NOVEMBER 25, 1812.

Mr. Cheves, from the Committee of Ways and Means, to whom was referred so much of the President's message of the 4th instant, as relates to the late importations of British manufactures; also, the petitions of sundry merchants of New York; of John Tompkins and Adam Murray, merchants, of Richmond, Virginia; of William W. Woolsey and others, merchants of New Haven, Connecticut; of sundry merchants of the city of Philadelphia; of sundry merchants of Boston; of sundry merchants and others, of the city of Albany, in the State of New York; of sundry merchants of the city of Richmond, Virginia; of sundry other merchants of Philadelphia; of sundry merchants of Savannah, in the State of Georgia; of sundry merchants of Norfolk, Virginia; of David Lamb, of Charleston, South Carolina; of sundry merchants of the city of Baltimore; of Charles Sigourny and James Wells, merchants, of the city of Hartford, in the State of Connecticut; and of sundry merchants of the town of Alexandria, in the District of Columbia; all praying for the remission of penalties and forfeitures, incurred by them as importers of British manufactures, made the following report:

That they have bestowed on the subject a degree of attention proportioned to its importance: that they have, in the present investigation, confined themselves to the cases of importations directly from the united kingdom of Great Britain and Ireland, and that the result of their examination and inquiries will be found—

First, In a correspondence with the Secretary of the Treasury.

Secondly, In a detailed examination of committees of merchants, from Boston, New York, Philadelphia, and Baltimore, and some accompanying documents.

Thirdly. In a statement made by Mr. Russell, late Chargé des Affaires of the United States at the Court of London, who, at the request of the committee, was so obliging as to attend them and give this statement.

That, on a view of the whole subject, the committee are of opinion that the Secretary of the Treasury has full power to remit or mitigate the penalties and forfeitures incurred, should an interposition in either way be called for by the circumstances of the case, and therefore recommend, that it be

Resolved, That it is inexpedient to legislate upon the subject, and that the petitions, with the accompanying documents, be referred to the Secretary of the Treasury.

Treasury Department, *November* 18, 1812.

Sir:

I have the honor, in compliance with the request of the Committee of Ways and Means, to submit the following statement of facts, so far as they have come to my knowledge, in relation to the late importations of British manufactures.

By the act of 2d March, 1811, it was enacted that certain provisions of the act "to interdict the commercial intercourse between the United States and Great Britain and France, and their dependencies, and for other purposes," should (until the President's proclamation, authorized by the act, should have been issued) have full force, and be immediately carried into effect, against Great Britain, her colonies, and dependencies. The provisions thus re-enacted forbade, under penalty of forfeiting the vessel and cargo, to import into the United States, or to put on board any vessel, in a foreign port, with intent thus to import, any merchandise of British growth or manufacture, from whatever port imported, and any merchandise, whatever, from a British port.

It was further enacted, by the same act, (of March 2, 1811,) that, in case Great Britain should so revoke or modify her edicts, as that they should cease to violate the neutral commerce of the United States, the President of the United States should declare the fact by proclamation; that such proclamation should be admitted as evidence, and that no other evidence should be admitted of such revocation or modification, in any suit or prosecution for the recovery of the forfeitures abovementioned; and that the restrictions, above stated, should, from the date of such proclamation, cease, and be discontinued.

By the act of Congress of 18th June, 1812, war was declared between the United States and Great Britain.

On the 23d of the same month, an order in council was issued by the British Government, purporting to be a revocation of the edicts of that Government which violated the neutral commerce of the United States, subject, however, to certain conditions, specified in the said order.

Immediately after the promulgation of that order, British merchandise was laden on board the American vessels, then in the harbors of Great Britain, with intent to import the same into the United States. It has been stated, and it is believed, that by far the greater part of those shipments were made in conformity with previous orders from merchants in America to their correspondents in England, by which these had been instructed to make such shipments whenever a revocation of the former British orders in council should take place; it having been presumed by the American merchants that such a revocation would, by virtue of the abovementioned act of Congress, of 2d March, 1811, produce a discontinuance of the prohibitions to import British merchandise into the United States.

On the 30th day of July following, the account of the declaration of war having reached England, a temporary embargo was laid on American vessels; but, on the ensuing day, they were, by order of council, permitted to continue to take cargoes of British merchandise, and to proceed to the United States, being for that purpose provided with licences protecting them, notwithstanding the existing hostilities, against capture by British cruisers. It has been stated that the time for obtaining such licences was, with respect to American vessels then in England, limited to the 15th of September last; and, if that be correct, all the vessels of that description (with the exception of some, which, having been captured by American cruisers, retaken by the British, and sent into Halifax, have not yet been released, and perhaps of some which may have had very long voyages) may be presumed to have arrived in the United States.

It appearing that, however reasonable the expectation of the discontinuance of the non-importation act might have been, yet, not only the act had made the President's proclamation the only evidence of the fact, but that the restrictions were to cease, not from the date of the revocation of the orders in council, but from the date of the proclamation; that the act to put merchandise on board a vessel, with intent to import, was forbidden by those restrictions; and that (all the merchandise having been thus laden, either prematurely, and before a proclamation could, in point of time, be issued by the President, or after the knowledge of war) all the shipments were therefore made in direct contravention of an existing provision; the collectors were instructed to seize and libel all such vessels and cargoes without discrimination. No exception was made with respect to vessels captured and sent in by American privateers, because, if American property, their right to make prizes was, by law, confined to enemies' property, and whether American or enemies', the forfeiture to the United States had been incurred from the date of the shipment, and could not be superseded by a subsequent capture. Instructions to prevent any interference, in that respect, by either public or private armed vessels, were also issued by the President, such interference being considered wholly unnecessary, since the vessels from England were of their own accord coming into the ports of the United States. It appears, however, that, in some cases, the owners of privateers, that have made captures of that description, intend to contest the prior claim to forfeiture of the United States; and that, in those cases, the question must be decided by the courts.

Previous to the time when those importations took place, it being understood that the judges of some of the district courts had restored to the claimants, prohibited merchandise, under seizure, on their giving bond for the appraised value thereof, the district attorneys were, on the 15th day of May, 1812, imstructed, by the Comptroller, to oppose every motion to that effect, for the reasons stated in his letter. It appearing, afterwards, that the judges of some of the most commercial districts had, notwithstanding that opposition on the part of the United States, continued to order the restoration of British merchandise, no appeal being practicable, since the orders were immediately executed, and the commercial interest of those districts, where the restoration was refused, being deeply affected by the want of uniformity in the decisions, the Comptroller did, on the 5th day of October last, authorize the district attorneys to withdraw their opposition in all cases of bona fide American property. Copies of his two circulars, on that subject, are enclosed. All the prohibited merchandise restored to the claimants, has been so restored by order of court, without any interference, other than a forced acquiescence on the part of the Executive officers of Government. With respect to the mode of appraisement, it appears that the merchandise has generally been valued at its prime cost, adding thereto only the amount of duties, for which separate bonds have, in most cases, been taken. To this there are some exceptions, the valuation being, in Rhode Island, below, and in Connecticut, probably, above, the prime cost of the goods.

From returns transmitted by the collectors, some of which are in part on estimate, it appears that the prime cost of all the British merchandise imported as above stated, subsequent to the alleged revocation of the British orders in council, amounts to about four millions sterling; and that the bonds given for the value will fall short of eighteen millions of dollars, exclusively of the bonds given for duties, and which may be estimated at five millions of dollars. This embraces all the importations already made, and will not be materially increased by vessels still on their way; unless it be true, as has been asserted, that American vessels, which had sailed to the Baltic, under certain British licences, will, on their arrival in England, be provided with new licences for their return to the United States, with cargoes of British merchandise. Such importations would form a class distinct from those now under consideration.

Of the importations, heretofore made, about $\frac{3}{5}$ in value were in vessels which sailed from England between the 23d of June and 1st of August last, and the residue in vessels which sailed subsequent to the month of July. The whole may be arranged under the following heads, viz:

1. Merchandise purchased prior to the non-importation act, of 2d March, 1811, and which had remained warehoused in England at the risk of the American owners.

2. Merchandise purchased subsequent to the act of 2d March, 1811, and prior to the 23d of June, 1812, and which, since its purchase, had remained in the same manner in England.

3. Merchandise shipped on American account and risk, in pursuance of orders given prior to the 23d June, 1812, but not paid for till after the execution of such orders, and on different terms of credit.

4. Merchandise shipped in pursuance of similar orders, but consigned, in the first instance, *to the order* of the American correspondent of the British merchants, to be delivered, according to contingent instructions, to the real purchaser; which merchandise becomes American property when thus delivered, but remains till then on British account and risk.

5. Merchandise shipped entirely on British account.

There are no data from which, without further investigation, the amount of each class can be estimated.

The advance on the prime cost at which the merchandise thus imported has been, or can be sold, is not precisely known, and will undoubtedly vary according to the species of the goods. It has been asserted that, in some sales, the advance was sufficient to cover not only the prime cost, charges, and duties, but even the whole of the amount of the bonds. That this may have actually taken place in some particular instances, may be true; and it is probable that

the importers would, so far as they could, cover, in their sales, the estimated risk of being obliged to pay those bonds. But, so far as can be judged from the current price of goods, and from some sales said to have taken place, the supposition that they have been, or can be, generally, made, so as to cover the whole amount of the bonds, is believed to be greatly exaggerated.

It is, however, an indisputable fact that the importation falls generally far short of the ordinary former annual importations from Great Britain, and of the actual demand for most species of the merchandise imported; and that the goods are accordingly generally sold at an advance greater than the usual profits of importers. The difference constitutes an extraordinary profit, and is a tax levied on the community by the persons who have imported the merchandise contrary to law; which extra profit or tax is solely due to the non-importation act continuing in force with respect to all other persons and importations.

Of the forfeitures accrued, one half is by law vested in the custom house officers, or informers; and the other half in the United States. The power to remit the share of the United States, and of all other persons, in whole or in part, and on such terms and conditions as may be deemed reasonable and just, is by law vested in the Secretary of the Treasury. But, considering the magnitude and unforeseen nature of the case, it was thought proper not to exercise that authority until Congress had taken the subject into consideration, and prescribed, if they thought proper, the course to be pursued. All the petitions already received remain, therefore, suspended, and, in order to avoid useless expenses, the parties have been generally advised to delay making their applications in the manner directed by law, until the decision of Congress should be ascertained.

I have the honor to be, with great respect, sir, your obedient servant,

ALBERT GALLATIN.

Honorable LANGDON CHEVES,
Chairman of the Committee of Ways and Means.

[CIRCULAR.]

TREASURY DEPARTMENT, *Comptroller's Office*, *May* 15, 1812.

SIR:

As it may be supposed that, on a seizure under the law of March 1, 1809, commonly called the non-importation law, the claimant has a right to the repossession of the property seized, by giving bond as pointed out by the 89th section of the collection law, it is deemed proper to submit to you, respectfully, the views taken of this subject at this Department. If such be a correct construction of it, it is plain that it will go far towards defeating the ends contemplated by its passage.

The policy and intention of this act evidently was to shut the door, as effectually as possible, against the introduction of British manufactures. The motive of taking bond from a claimant, under the 89th section of the collection law, as in all similar or analogous cases, unquestionably is, not that it may be received *in lieu* of the thing surrendered, but to compel or ensure the forthcoming of the thing itself. But, the state of things existing, and always liable to exist, under the non-importation act, would hinder the operation of this obvious principle. The enhanced value of the British commodity, arising from a general scarcity, may make it, in most cases, the interest of the illicit importer to forfeit his bond, the penalty being regulated by the *nominal* or *invoice* price of the goods, or a sufficient intermediate rise taking place before the trial, although the penalty was fixed according to the *market* value at the time of seizure. The act, in its foundation, its objects, and entire scope, aims at the total exclusion from the country of all British goods. If thwarted in that object, its next is to transfer them, when unlawfully introduced, to the hands of the Government. To suffer them, when seized for an apparent breach of this law, to pass to the immediate and virtual ownership of the claimant, and be subject to his disposition, would, in a great degree, have the effect to turn it aside from all its original intendments.

As the design of the act would, thus, be liable to frustration, it may be asked where the authority is found for this alleged right in the importer? Its allowance, if it would endanger the primary objects of the Legislature, should rest on express words, or implication as imperious. The 18th section of the act of the 1st of March, 1809, in referring to the collection law as the rule of proceeding, does so, it is apprehended, only in relation to the distribution of the forfeitures. The first clause of that section stands as an integral provision, relying upon no other law for its support, and capable of being executed, as to all the purposes of a civil or criminal suit, merely on its own footing, with the aid, indeed, of the incidental powers of the court. It is not seen that this general or resulting power, often inherent in courts, to order the repossession of a thing claimed on stipulation, or caution being given, either where it was for the benefit of all concerned, or where the thing itself was perishable, or where hardships was feared to an innocent owner, would be applicable under this law. But, if this be the ground of the importer's claim, it, of course, leaves out of sight, in every relation to the point, the 89th section of the collection law. If he cannot, then, stand upon the faith of any imperative injunction put upon the court, it will follow that his application must be addressed to its discretion; and you are, in such case, requested to resist the application, as opposed to the demonstrable policy of every part of the act. That a re-delivery to the party should have been made to take place, by special provision, under the collection law, is reconcileable with the system of which it is a part, which looks only at a derivative offence against the revenue, without any where contemplating an original exclusion of the article seized. But, a similar course must be essentially repugnant to the spirit of a law which addresses itself to the interests of a foreign Power, declaring that that Power shall be debarred all benefit of transporting her wares to the United States, and seeks to close, with penal sanctions, the very threshold to their entrance. The concluding part of the eighth section of the law further distinguishes it from the collection act, and by prohibiting, under a penalty, the *purchase* of British goods, knowing them to be liable to seizure, holds out an intimation that every practicability to their *sale* should be foreclosed, while their liability to condemnation remains undecided.

I beg leave to call your attention to the third section of the act, in *pari materia*, of the 2d of March, 1811. The first proviso of this section, by pointing out a specific case in which British goods, unlawfully introduced, may be delivered to the owner upon bond, furnishes, it is conceived, an argument of weight, that in no other state of things ought it to be done.

These suggestions are respectfully submitted for your consideration and government. You will, doubtless, be able to extend them, and will superadd such other views, in elucidation of the meaning ascribed to the law at this Department, as your own reflections may supply. Under a conviction of its importance to the genuine intentions of the Government, it is particularly wished that you would resist, in every instance, a restoration to the claimant of the property seized, and never part, unless by the express order of the court, with the substantial security of a lien for the inferior and precarious safeguard of personal responsibility.

I have the honor to be, with great respect, your obedient servant,

RICHARD RUSH.

[CIRCULAR TO DISTRICT ATTORNEYS.]

TREASURY DEPARTMENT, *Comptroller's Office*, *October* 5, 1812.

SIR:

Since the circular of the 15th of May, addressed to you from this office, it appears, from information received, that, in some of the districts, the courts hold themselves bound to deliver up the vessel and goods, seized in violation of the non-importation law, on satisfactory bond given by the claimant, while in others, the opposition made to this course by the attorneys of the United States, has been found to avail with the court to refuse such delivery.

It is desirable that the law in question, whatever views may still be entertained of its original intention, should operate equally on the merchants or other owners of property seized, in every part of the Union.

Seeing, therefore, that a different line of practice is found to govern the courts in different districts, upon this point, and, in order to prevent, as far as possible, any inconvenience or supposed injustice to individuals, resulting from such difference, you are hereby requested to withhold the opposition you were requested to make to the delivery of the property to the claimant, on his giving bond; the object being, that, as the decisions of the courts are not to be controlled by this department, you may thus lend your aid, negatively, at least, towards the uniform execution of the law. You will be pleased, however, to consider this relaxation as extended to property owned by American citizens only, and to urge, in all cases, a true and adequate appraisement.

I have the honor to be, &c.

RICHARD RUSH.

—— ——, *Attorney of the United States for* ——.

TREASURY DEPARTMENT, *November 23d*, 1812.

SIR:

I had already transmitted an answer to your letter of the 18th instant, when I had the honor to receive that of the 20th, requesting, in addition to the statement of facts, such further and other views of the subject of the late importations of British manufactures, as I might think proper, and particularly, whether, in my opinion, their importation has not been actually and materially advantageous to the Government.

Having, in the answer already transmitted, stated all the important facts within my knowledge, I cannot present the subject in any new or other view than that exhibited by those facts.

The payment of five millions of dollars for duties on those importations, had been stated, and is advantageous to Government. Indirect aid may, also, perhaps, have been derived from the increase of supplies, and from the return of American capital, produced by that event. But these advantages, whatever they may be, have been forced upon Government, and cannot be urged as a service rendered by these importers. Had those advantages been supposed sufficient to outweigh other political considerations, the importations might have been, and still might be, permitted and regulated by law. In the case of the Calcutta vessels, whose cargoes (for the landing of which in the United States bond had been given in India) have, by the act of 5th July last, been admitted to entry, this was done on the express condition of the merchandise being warehoused, and remaining subject to the future disposition of Government—thus reserving the power to fix the terms on which those cargoes should be restored to the owners, and their sale be permitted. In the case now under consideration, the persons who have imported, contrary to law, do not seem entitled to more advantageous terms than would probably have been imposed, had a previous permission been granted.

Upon the whole, I continue in the opinion, submitted with great deference to the committee, that the one half of the forfeitures, which would otherwise fall to the share of collectors, ought to be remitted; but that, with respect to the one-half belonging to the United States, justice to the community requires that, when remitted, at least an equivalent may be secured to the public for the extra profit beyond that on common importations, which arises from the continuance of the non-importation act.

I have the honor to be, &c.

ALBERT GALLATIN.

Hon. LANGDON CHEVES, *Chairman of the Committee of Ways and Means.*

EXAMINATION OF COMMITTEES OF MERCHANTS, &c.

Several committees of the petitioners and other merchants interested in these importations, attended your committee: these were, John G. Coster, John Mason, Washington Irving, and Abraham R. Laurence, from New York; Nathan Appleton, from Boston; Caleb Cresson, Jun'r, William Schlatter, and Samuel Harvey, from Philadelphia; and Luke Tiernan, Philip E. Thomas, and Evan Thomas, from Baltimore.

The statements made by these gentlemen, who are men of character and respectability, were delivered, apparently, with such fairness and candor, as induced your committee to give much credit to them. The statements made by the committee from New York have been corroborated and confirmed by declarations, made on oath, by persons disinterested, as well as those interested in these importations.

NEW YORK.

The committee from New York stated, that the current reports of enormous advances obtained by them, were not well founded; that some of them were entirely unfounded; that they had, for example, heard it stated that three hundred per cent. had been obtained in New York; that a local mode of selling English goods in New York, must have laid the foundation of this mis-statement; that it is usual in that city to demand and obtain three for one, in the sale of such goods: which means £3 New York currency for £1 sterling, which really yields but sixty-eight and two-thirds per cent. advance on the prime cost. They admitted that particular articles had been sold for very high prices; that these prices, however, were not exacted from a desire or determination to include in them the penalties which might be enforced by the Government, but from the great competition which existed in the market for the articles; that, for these articles, there was, to use the words of Mr. Irving, one of the committee, "a ravenous demand;" that it was understood that there were three army contractors, at one time, bidding upon each other; that these articles were few in number, and formed but a small part of the amount imported; that they did not exceed one-eighth part of that amount; that there were none of them in the invoices of some importers; that Mr. Coster, one of the petitioners, had imported to the amount of nearly £20,000 sterling, prime cost, and had not received an article of this description; that the goods which commanded such high prices consisted, principally, of blankets and coarse woollens; that these were bulky articles, and paid a high freight; that the same circumstance made them liable to an extraordinary portion of other charges; that the very high prices which were obtained, were often received by second and third purchasers, and not by the importers; that there are three descriptions of dealers in these goods in New York: 1st. The large importers. 2dly. Large purchasers, who have money at command, who are well acquainted with the state of the market for every article, and, when there is a scarcity of a particular article, monopolise it and raise the price—these are called jobbers. And, 3dly. The retailers; and they stated, that the very high prices alluded to had frequently been received by the second, and, sometimes, by the last description of persons, and not by the petitioners. Hardware, cotton goods, glass ware, and fine goods, generally, have not been sold at high prices. Some goods have become unsaleable, from change of fashions; some come into disadvantageous competition with American manufactures, which have grown up or increased in quantity, while these goods have been lying in England; some are not worth cost and charges. Goods for the Southern markets (South Carolina and Georgia, for example) are unsaleable, from the expense or impracticability of land carriage, the risk of water conveyance, from the cruisers of the enemy, and other circumstances of war. The occurrence of peace and free intercourse would make the importers great losers on many of those importations. The following were stated as the ordinary charges: four per cent. export duty; two per cent. inland charges on valuable fine dry goods; the same charges on coarse goods are much greater; one per cent. for packing, wrappers, &c.; one per cent. for insurance and storage against fire till shipped; two per cent. freight on the average of fine goods; ten per cent. on coarse goods; on crockery, from two hundred to three hundred per cent. insurance against sea risk, &c.; three per cent. on the aggregate amount of value as usually calculated in policies; commission for purchasing, from two and a half to five per cent.; one per cent. for receiving and paying over the remittance. The average of the lowest duties, as calculated at the custom house, amounts to thirty-three and one-third per cent. on the prime cost; on

crockery and glass ware, hardware, plated ware, silks, millinery, &c., fifty per cent. The duty is calculated by adding ten per cent. on the prime cost, and on all charges which precede the shipment, except commission and outside packages.

The following were stated as extraordinary charges and losses: One and a half per cent. for extra storage and insurance against fire. Many of the goods lay in store for more than eighteen months; average storage twelve months; seven per cent. (the legal interest of the State of New York) for the average detention of one year on the purchase money. The goods which have been disposed of, were sold on a credit, without interest, of from six to twelve months; average seven to eight months. A great portion of the goods will remain long on hand; all Spring goods, at least till the Spring. Great charges and embarrassments have been incurred from capture by American privateers. Cargoes have been carried into, and delivered in, ports distant from those in which they were owned, and to which they were destined. Importers have sustained grievous court charges under the prosecutions directed by the Government. In New York, the courts have authorized a separate libel against the property of every importer, on each of which the costs have been $50 25, though the property may not have consisted of more than a single package. The gross charges will average sixty per cent. on fine goods, and on coarse, they will be greater. They admit that, if the penalties and forfeitures be remitted, the petitioners will have a handsome profit, not much, however, exceeding the usual profits of ordinary trade, and it will be the whole profit of two or three years of embarrassed, and otherwise losing commerce. If the bonds be exacted, it will greatly distress all the importers. Many, it will ruin. The petitioners had given no orders which authorized the shipment of their goods under the actual circumstances which attended their shipment. It was an error of judgment in their agents, though it was a very general error, and one which ought not to prejudice the importer. It was confidently believed in England, that the importation would be permitted, and deemed legal. A printed paper, of which a copy is annexed, was circulated among all those engaged in the American trade, as proof that there was no danger in these shipments. The petitioners knew so little of the actual state of the fact, that they were, at first, greatly afraid of British capture. Those who shipped after the existence of the war was known, did it to get the property out of the hands of the enemy, choosing to rely rather on the justice and the moderation of their own Government, than the forbearance of a foreign government and an enemy. If the property had lain in England to the end of the war, it would have been ruinous to the owners. A portion of their property was originally invested in British manufactures, because they had no means of getting it home without great sacrifices, and on account of the actual and growing depreciation of the paper credit of Great Britain at the time.

The petitioners have never violated any of the laws of the country, while their particular interests have often been injuriously and deeply affected by them.

Some of the petitioners might, by a compromise, which was offered to them by the American privateers, which had captured their property, have obtained it by the payment of only two and a half per cent.; and though this would not have given them any *legal* security, it might have enabled them *actually* to evade the operation of the law, as they believe some persons, dealing less fairly, have done by the same means. These petitioners, incapable of such an act, have relied on the justice of their own Government. They did not believe—the citizens of New York, generally, had no idea, that, under the hard circumstances of their case, their own Government would either forfeit their property, or mulct them where they intended no violation of the laws of the country.

[Copy of the printed paper referred to in the foregoing statement.]

Extract from the present non-importation act of the United States.

"Sec. 2. *And be it further enacted*, That, in case Great Britain shall so revoke or modify her edicts, as that they shall cease to violate the neutral commerce of the United States, the President of the United States shall declare the fact by proclamation, and such proclamation shall be admitted as evidence, and no other evidence shall be admitted of such revocation or modification, in any suit or prosecution, which may be instituted under the fourth section of the act to which this is a supplement. And the restrictions imposed, or which may be imposed, by virtue of the said act, shall, from the date of such proclamation, cease and be discontinued."

Extract of a letter from Mr. Monroe, the American Secretary of State, to his Majesty's Minister, Mr. Foster, dated

Washington, 26*th July*, 1811.

"It is in the power of the British Government, at this time, to enable the President to set the non-importation law aside, by rendering to the United States an act of justice. If Great Britain will cease to violate their neutral rights, by revoking her orders in council, on which event alone, the President has the power, I am instructed to inform you, that he will, without delay, exercise it, by terminating the operation of this law."

BOSTON.

The gentleman who attended on the part of the merchants of Boston, made a statement, in all important particulars the same as the foregoing statement of the committee from New York, except so far as the following particulars may distinguish them:

He stated that he was in England from June, 1810, to May, 1811. That large quantities of goods were purchased and prepared for shipment, before 2d February, 1811, on account of the merchants of Boston, which arrived at the shipping ports too late to be shipped before the day last mentioned. A portion of these were shipped in the ensuing spring and summer, to Halifax and Montreal, and the greater part of those thus shipped, have been introduced into the United States since the war.

The remainder of the goods purchased before the 2d February, 1811, forms part of those which have been lately imported into the United States, directly from Great Britain. Considerable portions of the goods thus imported, were purchased subsequently to the 2d February, 1811, and before the revocation of the British orders in council, by those who had funds in England, which they could not bring home; and there was a very considerable portion of these importations purchased immediately after the revocation of the orders in council. The last description of goods was shipped in pursuance of specific orders previously given, which were to be executed when the shipment of them should be deemed legal, or by confidential agents in England, acting under general powers. The general orders relative to the shipment of the goods on hand, or those ordered, were, to ship when it should be legal to do so.

The goods purchased before 2d February, 1811, were purchased on the usual credit of three and six months. Those purchased between that date and the revocation of the orders in council, were almost exclusively purchased with cash, as the only object of the purchase was to invest the money of the purchasers. The greater part of those purchased at the moment of the revocation was purchased with cash, which had been placed in England for the purpose.

At the period of the declaration of war, the exchange was at twenty per cent. discount. Afterwards, it was difficult to negotiate exchange at all, and it was thrown something under that depreciation. Since the late importations, it has risen, and is now at from fourteen to fifteen per cent. discount.

The goods which were purchased after the 2d February, 1811, and before the revocation of the orders in council, were purchased at a lower than the usual rate. In six months after 2d February, 1811, cotton goods suffered a depression equal to fifteen per cent. After the revocation, there was a small advance.

Generally, the importers of British goods were not the shippers of American produce to the Peninsula, or elsewhere. There are exceptions; many houses, much engaged in the shipments to the Peninsula, are among the late importers. A very large portion of the goods lately imported on account of the merchants of Boston, were imported by those engaged in the exportations to the Peninsula, who never imported British goods before. Probably three-fourths of the importations into Boston have been sold. The extraordinary profit beyond that of peace and free intercourse, is about from five to ten per cent. The late importations are less than the usual Fall importations.

PHILADELPHIA.

The committee from Philadelphia confirmed, in all important particulars, as applicable to that city, the statement of the committee from New York, and added the following particulars: The merchants of Philadelphia send off their orders for English manufactures from nine to twelve months before the period at which they expect the arrival of the goods. A considerable portion of the late importations, which have been made on account of the merchants of Philadelphia, were prepared for shipment by December, 1810. A considerable portion was purchased between February, 1811, and the revocation of the orders in council, and a few were purchased immediately after the revocation. Orders were given, in the summer of 1810, for the bulk of the goods which have been lately imported, and the principal part of these orders were executed by the month of December, 1810; but, on the appearance of the President's proclamation of the 2d November, 1810, the merchants countermanded the shipment of their goods, and the further execution of their orders, and gave instructions that they should be completed, and the shipments made when the orders in council should be revoked, and their importation into the United States become legal. A great portion of these goods was paid for at the time they were put up; some of them bought upon the usual credit, but paid for long before the revocation of the orders in council.

Dry goods, which were put up prior to 2d February, 1811, and those which were purchased after the revocation of the orders in council, were laid in at about the usual prices. Those purchased in the intervening time, were from ten to fifteen per cent. lower. Some articles of hardware cost rather an increased price, and none were purchased at reduced prices.

The importers of British manufactures are not, in Philadelphia, exporters of produce. The trade of that city is divided among two classes of merchants: one class imports, and the other exports. The importer almost universally makes his remittances in bills. The rate of exchange in Philadelphia varied, in 1811, from ten to twenty-two and a half per cent. discount. In 1812, it has varied from ten to twenty per cent. discount. Two weeks ago, it was at sixteen. In the Fall of 1810, it was at about five per cent. discount. The merchant does not consider as a part of his profit the advantage gained from a temporary depression of exchange, because, on other occasions, he has to pay a corresponding advance. It will be found, in twenty years, or other considerable given period, to be balanced. When it has been above par, they have not increased the usual advance on their goods. They have never, before late periods, known exchange on England to be so low; never knew it, before these periods, to be lower than ten per cent.

Generally speaking, about one-third of the late importations remains on hand. The profits have been rather greater than formerly; from five to ten per cent. greater. But the merchants have been idle for almost two years, paying house rent, and all the other expenses of their establishments, without any gain, and, considering these disadvantages, they will, notwithstanding this profit, be losers, not gainers, on their business.

The quantity imported is not a full importation.

BALTIMORE.

The committee from Baltimore confirmed, as applicable generally to that city, the statement of the committee from New York, except so far as the following particulars may be variant from it:

They stated that Mr. Russell, late chargé des affaires of the United States at London, had been applied to for his opinion and advice, and that he did advise these shipments, and gave it as his opinion, that the shippers would be safe; that the original importers of Baltimore had sold nearly all their goods; that they have not more than one fifteenth or one-twentieth of their importations on hand; they have passed into the hands of jobbers and speculators; the average profit which the importers have obtained, beyond that of ordinary years, is between 5 and 10 per cent.

The usual practice, under the late restrictions, has been to give orders for goods to be executed on the contingency of a remission of these restrictions. It is believed that many of the goods lately imported, were purchased before the revocation of the orders in council, and many before 2d February, 1811. The hardware importations were all of this description. One of the committee, in October and November, 1811, passed through the great manufacturing towns in England, and saw the warehouses full of goods, packed up, which were said to be there on American account.

A great many of these goods were paid for before their shipment, others were remitted for before their arrival, and others have been obtained on the usual credit. It has not been the general practice to pay for goods at the time of purchase; but merchants have had much more the means of paying for the late importations, than they had to pay some years ago; this increased ability has arisen from the circumstance that this description of merchants have done no business for nearly two years past. There will be always some not wholly paid for; but, whether paid for or not, whenever they are out of the warehouse, they are considered as on account of the importer.

The importers of these goods are not the same persons who have shipped American produce to the Peninsula. It is usual for these importers to place funds in England, in anticipation of their orders, for the purchase of goods; the usual operation is, by the purchase of bills of exchange.

Dry goods have been purchased lately, at a lower rate than formerly, in England; those purchased in March, April, and May, were obtained at a lower rate than the same goods have been purchased at, at any other time. It was only at these periods that goods were purchased at an unusually low rate.

They have not taken into the calculation of the profit of these importations, the advantage on the purchase of bills; this is not included, because, if, on an average, the merchant pays no more than par for the bills he remits, he is satisfied, and the experience of merchants proves, that no material advantage results to them in a course of years. There are cases in which persons went to England, provided with extensive funds, and have speculated on the low prices of the last Spring; but the great bulk of the goods imported were shipped in consequence of orders long before given. These importations have effected the return to this country of so much American capital. These importations have not exceeded the orders given—they have been less. Five ships were carried into Norfolk, three of which belonged to Baltimore, and one merchant gave bonds for nearly the whole of their cargoes, which averaged £100,000 sterling each. One vessel, belonging to Baltimore, the Eliza Ann, was carried into Boston; the value of the cargo exceeded £100,000 sterling, and one man gave bonds for the whole cargo; these bonds were sometimes given in the expectation of a commission, without any authority from the owners of the property.

NEW YORK.

The committee from New York, in a subsequent communication, stated further, that the late importations into that city included purchases which were made after the revocation of the orders in council, as well as those which were made before the 2d February, 1811, and at intervening periods, but that the great mass had been purchased, and was on hand, remaining on American account, from the latter end of the year 1810. They did not think, they said, on being interrogated to that point, that this was a large calculation, notwithstanding the relaxation introduced by the law of March, 1811; because the merchants had asked information of the Secretary of the Treasury, before the passage of that law, as to the construction of the act of the 1st May, 1810, and the President's proclamation of 2d November, 1810, and were informed by that officer, that all goods which should not arrive in the United States prior to the 2d February, 1811, would be liable to forfeiture; that they therefore countermanded their orders, and did not enjoy the advantage which was granted by the act of March, 1811.

Orders, which are to be executed in the Fall, are usually given by the first January preceding, but the merchant frequently revises his orders in the Spring.

Some of the goods lately imported have been purchased at a low rate, but a great part of them has not; as many of them have been long laid in, the late purchases have been made at lower than former prices.

The importers of British manufactures in New York, are a separate class of men from the shippers of American produce; they had no interest in the shipments to the Peninsula; there is scarce an exception within the knowledge of the committee, except Mr. Coster, one of themselves, whose trade was not to the Peninsula, but to the North of Europe; not one half of the American property in England, has been brought home; there were but twenty days in which to make shipments; 23d June, the orders in council were revoked. On the 13th July, news of the declaration of war reached Liverpool, and it is believed no licences were granted afterwards. The late importations are not equal to one half of the usual supply, perhaps not one-third.

There has been an advantage obtained by the shippers to the Peninsula, by the depreciation of exchange on England; when they took bills, they were obliged to take bills. The exportation of specie was not generally permitted, and where not specially permitted, the attempt to export, if discovered, was coupled with forfeiture.

The course of trade practised by importers of British manufactures, as to payments, has been changed; formerly, the shipments were made on credit; now, the purchases are made with cash; the merchant who wants goods, and has not money, obtains his credit here, instead of obtaining it in England, as formerly; this country is, and has been for some time, the creditor of England; those who have imported on credit, for some time past, have been ruined. It is believed that the greater part of the goods, the orders for which were executed in the Fall of 1810, was paid for at the time of purchase. There are, it is believed, cases in which the goods have been shipped to order, and were deliverable on contingencies to the American merchant, but they are probably few in number, because it cannot be presumed that, in the hostile attitude which the countries have presented, many men would be found who were disposed to place their property in a situation so precarious.

Mr. Russell stated, that, after the revocation of the orders in council, many of the American merchants did apply to him to obtain his opinion, whether they could ship British manufactures to the United States with safety or not? That, before the revocation of the orders, upon considering the whole circumstances of the case, examining the words of the law, and perceiving that its operation depended solely on the revocation of the orders in council—considering the evident bearing of the examinations in Parliament, and the ground on which the opposition contended for the revocation of the orders, which was not so much an act of justice to the United States as the advantage that was promised to their own manufacturers, he thought it his duty to countenance the idea that shipments made after the revocation of the orders, would be admitted into the United States; that this ground was taken by the advocates of a revocation of the orders, who declared that they would advise their friends to ship, as they believed shipments, in the event of a revocation, might be made with safety, and that he thought good policy required him to countenance the idea, in order to co-operate as far as possible, with the advocates of the revocation of the orders.

That, after the revocation of the orders, he continued to declare, and did declare, to the merchants who applied to him, as his opinion, that they might make shipments with safety. This opinion applied only to the cases where shipments were made before war. After a knowledge of the war had reached England, he declared distinctly to the merchants, that the ground of a probable annulment of the non-importation act, by the Government of the United States, had ceased.

Mr. Russell stated, however, that, after the knowledge of the declaration of war had reached England, he did still advise the American merchants to ship, because, if the property remained in England during the war, it would be ruinous to the holders. Many persons, after the revocation of the orders, and before the news of war arrived, had made purchases. He would not be understood to say, that he advised the merchants that, in case the law should not be repealed, they would be permitted to enjoy the advantages of a monopoly, and the consequent extraordinary profits, but merely that the property would not be confiscated. This, however, he said, was not at all a subject of conversation. His opinion that shipments might be made with safety, was founded as well on a presumption that the law would be annulled, as that the shippers would, in any event, be placed, as nearly as possible, on the footing on which they would have stood had the law been annulled. That, if the law should not be annulled, the special circumstances under which the shipments were made would entitle them to an exemption from its penalties. He believed that, before the revocation of the orders, and after the interdiction, purchases were made under an expectation of a revocation, and these were made at reduced prices. The depression was not very material. After the revocation, there was a rise, but they remained, throughout, lower than in common times, when the trade was assuredly free. He did not, however, pretend to be very conversant in these matters.

Some of the goods were purchased before the 2d February, 1811; but, he would suppose they formed a very small portion of the importations. In the period intervening between that date and the revocation of the orders, there had been more considerable investments, but he believed the greatest portion was purchased after the revocation. There was then great activity in investments, but he thinks it probable they were purchased with funds which had been remaining there for the purpose, and which were appropriated agreeably to orders which had been previously given, to be executed in the event of the revocation of the orders in council.

The knowledge of the declaration of war reached England about the 25th or 26th July. Official information was not so soon received, and therefore the embargo which was laid by the British Government was not imposed till the 30th July. The order, subsequently issued, permitting the departure of licensed vessels, but limitting their departure to the 15th of ——, was extended in some special cases, but not generally.

The following affidavits and letters are selected from a number reported by the Committee as part of their report; those which are not printed are of a like tenor.

UNITED STATES OF AMERICA, } ss.
City of New York, }

By this public instrument, be it known to all whom the same doth or may concern, that I, John T. Irving, a public notary in and for the State of New York, by letters patent under the great seal of the said State, duly commissioned and sworn, and in and by the said letters patent invested "with full power and authority to attest deeds, wills, testaments, codicils, agreements, and other instruments in writing, and to administer any oath or oaths, to any person or persons," do hereby certify, that, personally appeared before me, Charles Osborne, Cornelius Heyer, H. Van Wagenin, John Stoutenburgh, William Irving, Nathaniel Richards, John Dodgson, John Mowatt, Jr. Eliphalet Williams, Robert C. Cornell, John B. Dash, Benjamin W. Dwight, John R. Willis, Isaac Carow, Joseph Cornell, William W. Mott, James Jenkins, Francis B. Winthrop, Jr. Moses Judah, Garret B. Abeel, Edward Lyde, George Newbold, Seabury Tredwell, Leonard Kip, James J. Roosevelt, Charles Smith, Jr. Robert Lee, Ebenezer Irving, James S. Bailey, Joseph Curtis, and Henry King, all merchants, of the city of New York, and well known to me, who severally subscribed their names to the within deposition, and being by me severally sworn and affirmed, respectively deposed and affirmed to the truth of its contents.

In testimony whereof, I, the said notary, have subscribed these presents, and I have hereunto affixed my seal of office, the sixteenth day of November, in the year one thousand eight hundred and twelve, and of the independence of the United States of America the thirty-seventh.

JOHN T. IRVING, *Notary Public.*

STATE OF NEW YORK, } ss.
City of New York. }

The subscribers, importers of hardware, in the city and county of New York, and merchants there resident, being severally duly sworn and affirmed, severally say:

That they have severally received importations of British manufactures, in their line, since the revocation of the orders in council by Great Britain; that, of these importations, they believe not more than one-third have been sold; that sales by the package, or wholesale, have been made at an average advance of about ninety per cent. on the invoice; that the average charges of inland carriage, export duty, shipping commissions, insurance, freight, duties of import, &c. amount to sixty-five per cent., of course not leaving a profit on their investments of more than sixteen per cent. or of twenty-five per cent. on the invoice cost, exclusive of any accidental benefit arising from exchange; that this benefit has been much less than would appear, by reason of many of the importers having remitted their funds, twelve, eighteen, and even twenty-four months ago, at which period exchange was not more than from six to ten per cent. under par; and against whatever gain may have been so made the loss of interest, with the expense of storage, insurance from fire, &c. in England, may be considered as nearly a counterbalance. And these deponents and affirmants severally further say, that the said sales that have been effected by the package have been of the articles most in demand, and therefore most profitable; that the residue consists of many articles less saleable, and some of which, owing to the increase of the manufactures of this country, have been supplanted, and must be sold at little or no profit, such as nails, spades and shovels, planes, hollowware, whip thongs, webbings, mill saws, brushes of most descriptions, &c. &c.

Charles Osborne,	Eliphalet Williams,	James Jenkins,	James J. Roosevelt,
Cornelius Heyer,	Robert C. Cornell,	Francis B. Winthrop, Jun.	Charles Smith, Jun.
H. Van Wagenin,	John B. Dash,	Moses Judah,	Robert Lee,
John Stoutenburgh,	Benjamin W. Dwight,	Garret B. Abeel,	Ebenezer Irving,
William Irving,	John R. Willis,	Edward Lyde,	James S. Bailey,
Nathaniel Richards,	Isaac Carow,	George Newbold,	Joseph Curtis,
John Dodgson,	Joseph Cornell,	Seabury Tredwell,	Henry King.
John Mowatt, Jun.	William W. Mott,	Leonard Kip,	

I, David Dunham, of the city of New York, auctioneer, do hereby certify and declare, that I am in daily practice of vending at public sale, goods of the late importations from Great Britain, &c.; that my sales embrace almost a general assortment of British manufactures, and that, for the present week alone, I have sold to the amount of near forty thousand dollars; that, with very few exceptions, the said goods have not brought above seventy to eighty per cent. upon the original costs; that the few instances where they have brought above that advance, it has more frequently occurred that they have not brought cost and charges, and in some instances, that there has been from ten to twenty per cent. loss on the goods. And I do further certify and declare, that, in the importations of goods, in which I have been interested, I have found a number of packages that it has been with difficulty that more than cost and charges have been obtained; and that I have *now* on hand an *entire* importation, that (owing to the long detention of said goods at New London, at which port they have been wrongfully detained) I am willing to sell for cost and charges; and further, that, when the whole of the goods *now* under detention, shall be brought into market, that the prospect is, that they will be considerably lower. And I do further declare, that I have been interested (under the firm of Dunham and Randolph) in the purchase of a very large amount of British manufactured goods, associated with three or four other houses, say upwards of half a million of dollars, and a great proportion of which have been purchased at a *bare* mercantile profit, after deducting all the contingent expenses attending the same; and lastly, that, in speaking of the cost and charges of all goods, the several penal bonds to the United States are never taken into calculation as composing any part thereof. To all these facts I subscribe, and stand ready to testify with my corporal oath, if necessary.

DAVID DUNHAM.

I, Matthias B. Edgar, a partner in trade with Mr. Dunham, the annexed named J. Valentine Van De Water, and I, Edward D. Burke, Clerks in the employ of the said David Dunham, are privy to the facts set forth in his certificate, so far as relates to his auction sales, and the goods imported by him, and of those now on hand; of the facts relating to the goods in which he has had an interest, with J. F. Randolph, under the firm of Dunham and Randolph, we believe to be true.

MATTHIAS B. EDGAR,
VALENTINE VAN DE WATER.
EDWD. D. BURKE.

NEW YORK, 16*th November*, 1812.

The subscribers, commission merchants and auctioneers, of the city of New York, do certify, that they have sold, both at private and at public sale, large quantities of British manufactured goods, which have been imported here in vessels which left Great Britain subsequently to the order in council of 23d June last; that, in almost all instances, they had the original invoices of the said goods and that they are of opinion, from various calculations they have made, the said goods have, upon an average, afforded a profit to the importers, beyond the cost and charges, of about, but not exceeding, twenty per cent. They further certify, that they have sold several separate invoices of goods, which did not produce as much as the cost and charges.

BOGGS, LIVINGSTON, & Co.

NEW YORK, *ss.*

On this 16th day of November, in the year one thousand eight hundred and twelve, before me, B. Livingston, an associate Justice of the Supreme Court of the United States, personally appeared James Boggs, one of the mercantile firm of Boggs, Livingston, & Co. of the said city, who, being duly sworn, deposeth and saith, that the facts stated in the foregoing certificate are, to the best of his knowledge and belief, substantially true.

JAMES BOGGS.

Sworn the 16th November, 1812, before me.

B. LIVINGSTON.

Jabez Harrison, of the city of New York, merchant, maketh oath, that he has imported, during the present Fall, since the repeal of the orders in council, about two hundred and thirty packages of dry goods, consisting of what is usually termed a general assortment; that, from those goods, he has sold several packages at less than cost and charges; that he has now on hand about twenty packages, for which, on an average, he is not offered more than the costs and charges; that upwards of one hundred packages of the foregoing have been sold at an advance varying from sixty to eighty two and a half per cent. and not exceeding the latter.

J. HARRISON.

Sworn before me, the 17th November, 1812.

WM. BLEECKER, *Notary Public.*

UNITED STATES OF AMERICA, } ss.
City of New York, }

By this public instrument, be it known, to all to whom the same doth or may concern, that I, John T. Irving, a public notary in and for the State of New York, by letters patent under the great seal of the said state, duly commissioned and sworn, and, in and by the said letters patent invested " with full power and authority to atttes

deeds, wills, testaments, codicils, agreements, and other instruments in writing, and to administer any oath or oaths, to any person or persons," do hereby certify, that, personally appeared before me, Daniel Hawxhurst, of the city of New York, merchant, known to me, who, in my presence, subscribed his name to the within deposition, and, being by me duly affirmed, deposed to the truth of its contents.

In testimony whereof, I, the said notary, have subscribed these presents, and I have hereunto affixed my seal of office, the sixteenth day of November, in the year one thousand eight hundred and twelve, and of the independence of the United States of America the thirty-seventh.

JNO. T. IRVING, *Notary Public.*

UNITED STATES OF AMERICA, *District of New York,* } ss.

Daniel Hawxhurst, of the city of New York, merchant, being duly affirmed, saith, that he is well acquainted with the value of hardware; that, within forty days past, he has purchased the best and scarcest articles, and those which yield as much profit as any others, at seventy-five per cent. advance on the nett amount of the invoice, at a credit of four months, and the discounts allowed in England were allowed to him; and that he knows the charges which have to be paid out of this advance of seventy-five per cent., in export duty, shipping expenses, insurance, commissions, freight, duties on imports, &c. &c. amount to from sixty to seventy per cent., and that the importer receives no more than a fair mercantile profit on the articles of this kind.

DANIEL HAWXHURST.

Affirmed to this 16th November, 1812, before me,
JNO. T. IRVING, *Notary Public.*

UNITED STATES OF AMERICA, *District of New York,* } ss.

Leonard Kip, of the city of New York, merchant, being duly sworn, deposeth and saith, that he is well acquainted with the value of hardware; that, within ten days, last past, he has purchased the best and scarcest articles, and those which yield the largest profit, at ninety per cent. advance, on six months credit; and that he knows the charges which have to be paid out of this advance of ninety per cent., viz: export duty, shipping commissions, insurance, freights, duties of import, &c. amount to from sixty to seventy per cent, and that the importer receives no more than a fair mercantile profit for articles of this kind. And this deponent further saith, that he has now on hand a large quantity of nails, spades, and shovels, which, in consequence of the high duties and extra charges, he is willing to sell for the first cost, together with the double duties and invoice expenses, &c. to which the same are subject.

LEONARD KIP.

Sworn the 14th November, 1812, before
B. LIVINGSTON.

UNITED STATES OF AMERICA, *District of New York,* } ss.

Asa Hoyt, of the city of New York, merchant, being duly sworn, deposeth and saith, that he is well acquainted with the value of hardware; that, within forty days last past, he has purchased the best and scarcest articles, and those which yield the largest profits, at ninety per cent. cash, and one hundred per cent. at four and six months credit, by the package, and that he knows the charges which have to be paid out of this advance of ninety to one hundred per cent., viz: export duty, shipping commissions, insurance, freight, duties of import, &c. amount to from sixty to seventy per cent., and, after taking from the list of importations, low priced cutlery, butt-hinges, and a few other light articles, the residue will not, under the double duties, bear a future importation, excepting in quite limited quantities, particularly brass, hollow ware, shovels, &c. which now form a considerable part of the importations, and do not, excepting at retail, pay any profit, and that the importer receives no more than a fair mercantile profit on the whole.

ASA HOYT.

Sworn this 16th day of November, 1812, before me,
C. BOSTWICK, *Notary Public, New York.*

NEW YORK, *November* 14, 1812.

DEAR SIR:

Some of my friends and neighbors feel a great interest on a subject now before Congress, in which, having personally but little interest, my views of the subject may perhaps be useful to you, when your attention shall be drawn to its consideration; at any rate, I presume on your friendship, to receive with candor the ideas I shall communicate.

Many of our importers of British goods are under immense responsibilities to the Government, for themselves and their friends; the course of my business would, at almost any other season, have placed me under similar circumstances; but not expecting, myself, the repeal of the orders in council, I had withdrawn my brother from England last year, and having no one there to act for us, we have not imported a cent on our account this season, although we have pretty large funds there, arising from shipments made a long time since. We have only bonded for $3,750, amount of a small shipment made to us by an American citizen, in which we have no interest.

I am fully persuaded that Government wish to act with perfect fairness in relation to these bonds, and that the merchants have only to make out their case, as *entitled* to relief, to receive the full measure of it.

That those American merchants who happened to be in England, or had partners or agents there, on the repeal of the orders in council, should venture to make shipments, I presume can surprise no one, who has attended to the correspondence which has passed between the two Governments; at least, I am ready to say, that, not knowing or expecting war, I should certainly have done so, freely, had I been there. The only objection of any weight, to cancelling the bonds, that I have heard, is the large *profits* the merchants have realized; it is true, that some of those who were fortunate enough to have their vessels arrive early in the season, without the interruption of private or public cruisers, and who sold off their goods immediately, have secured unusually large profits on some descriptions of goods, say low priced woollens, &c. These prices have been obtained in consequence of the previous scarcity, and a belief that, in consequence of the war, further supplies were precarious, and not from any idea of indemnity against the risk of the penal bonds to Government. In all our large cities, there are a class of dealers who buy by the *package* from the importers, and sell by the *piece* to the country traders; this class of people have probably felt rather unfriendly to the importers, to whom they gave any *extra* profit, and many of them have represented the importers' profits as extravagant, in order to cover their own extortions on the country merchants. If, however, for this single season, the importers' profits should be unusually large, is it any thing more than the fair chance of trade, or an indemnity against the *losses* of former periods, arising out of the course of measures pursued by the Government for the general good, but which have borne with great severity on the importing dry good and hardware merchants? I do assure you, that, although I have conducted my business with my usual industry and judgment, that, for the last three years, I have not made my current expenses; and this I know to be the case with many others; there-

fore, although I do not share with them the handsome profits of this season, I feel that they are entitled to it, and do not envy them. Thus far, I have only viewed the bright side of the subject; there is, however, probably, a majority of those who have given bonds, who will only make a fair mercantile profit, in consequence of the expenses on, and delay in, the receipt of their goods, arising from detention by the cruisers, who have, in many instances, sent in the merchant ships to distant ports from where they were bound, and thus obliged the consigners of the goods to incur heavy expenses in procuring the release. Under these circumstances, the *delay* in getting possession of the property, has, in most instances, deprived the merchant of the greater part of his expected profit; and, it is within my own knowledge, that now (when goods have fallen in price, so as to afford, in most instances, little more than the usual small profits, and in some instances, *no profit*) many of the importers are but just getting possession of a great proportion of their goods, and many are not yet released. We have, ourselves, a ship in the freighting business, which was proceeding from Scotland to this port, with a valuable cargo of dry goods, on account of various merchants in this city; she was captured in August last by a privateer, and carried into Bristol (Rhode Island.) The ship is released on bond, but nearly the whole of the cargo is this day in store in Bristol, under charge of the marshal or collector—the privateer (the *Yankee*) refusing to consent to their release on bond. Are not these cases of hardship?

I am, with much respect, dear sir, yours, truly,

JAS. HEARD.

LEWIS CONDICT, Esq.

BALTIMORE, *November* 17, 1812.

MY DEAR SIR:

In consequence of the death of our mutual and respectable friend, Mr. David Armour, of this city, as his particular friend, and administrator of his estate, the duty has devolved upon me of stating particularly the transaction as it occurred, and the circumstances under which the goods lately imported by Armour and Jenkins arrived. This subject, I observe, being referred to a committee of the House of Representatives, to make report on, imposes an obligation on me of stating such facts and circumstances, relating to this business, as I conceive may be useful. This I should have done at an earlier period, but was prevented by the want of the documents from Norfolk, which came to hand the night before last only. For many years past, as will no doubt appear, by referring to the Treasury Department, Armour & Jenkins, (saddlers of this city) were in the practice of importing, every Spring and Fall, a small quantity of saddlery. Pursuing their customary plan, on the 30th of June, 1810, they ordered the goods which have lately arrived, the subject which is now before the committee. Shortly after this period, Mr. D. Armour was taken sick, and died on the 11th of November following, leaving a widow and six children. During the time between the 30th of June, 1810, and his death, part of the money for those goods was paid; the balance, Mr. Jenkins, the surviving partner, paid, by great exertions, in the latter end of March, 1811, having obtained the money, in part, from the Union Bank of Maryland, on loan, to effect this object. The inducements to those exertions were, that Messrs. William Walker & Co. of Philadelphia, who were the agents of the Messrs. Walkers in England, of whom the goods were ordered, gave him a discount of 7½ per cent. for prompt payment. You will please to observe, that, when this money was paid, the goods were expected in a very short time; this opinion was induced by the letter of William Walker & Co. of Philadelphia, dated 13th March, 1811, an extract from which is herewith enclosed. The circular from the Treasury Department, it is presumed, which reached England in the interim, stopped their shipment, as, by that instrument, no goods were allowed to be landed in this country, which should arrive after the 2d of February; although it so turned out, that, had they been shipped, by a subsequent law of Congress they would have been legaly imported, as the law admitted all goods that should leave England before the 2d of February. In the midst of those difficulties, and believing, from the declaration of our Government, that the non-importation act would be repealed, as soon as the British Government should revoke their orders in council, Mr. Jenkins, the surviving partner, with, I believe, almost every other importer, ordered the goods shipped, as soon as the orders in council should be removed. This event having taken place, and the shippers in England not knowing of war being declared by this Government, shipped them under the former orders they had received. I should have mentioned, that the goods sold, as heretofore mentioned, by order of the orphans' court, were sold on a credit of six months, which time, added to that already elapsed since the money was paid, makes twenty-five months' interest due, or 12½ per cent.; from which deduct the 7½ per cent. allowed for prompt payment, and 5 per cent. stands of course a proper item in the price of the goods, which would, on the money paid in England, amount to about $720. From the foregoing, which is founded, not upon speculative suppositions, but upon facts, absolute in themselves, the documents of which can be exhibited, if necessary, it would follow, that, if the Government exacted the bonds taken, Armour & Jenkins would lose $10,935 03½; this results from the following facts:

The amount of penal bond, per Tom Hazard, in Norfolk, is - - - -	$12,807 88
Do. Do. Brig Ann, in Baltimore, - - - - -	640 33
	13,448 21
From this sum, deduct nett profits made, as per statement No. 3, - - - -	2,513 17½
Absolute loss of Armour & Jenkins, - - - -	$10,935 03½

I am aware that something may be said about the rate of exchange; on this head, I shall adopt the language of Mr. Russell on a late occasion. I have *nothing to disguise*. The advantage of bills, upon the whole of this transaction, has been about 14 per cent.; but *have we not, without any fault of ours*, been subjected to great trouble, anxiety, and alarm? Yes, more than any man in his senses would be willing to undergo for such an advantage.

Having, as I conceive, made a fair and honest statement of this business, I would ask, what will Government be likely to do? In coming to this determination, there will be but one object in view—this object is justice. You know me too well to suppose I would not be among the very first to step forward to punish any violation of the laws of our own Government; but it is surely a sound maxim to say, that, where there was no intention to transgress, there can be no crime; and where there has been no crime, I am quite sure, an honest Government, like ours, will never punish. You may ask how a discrimination can be made. To this I would say, that, if the collected wisdom of the United States cannot devise means to punish the guilty, without involving the innocent, let the whole escape. Adopt the common declaration of law—it is better for ninety-nine guilty persons to escape, than to punish one innocently. Having been thus lengthy, I shall conclude by giving you permission to make what use you please of this letter, and the accompanying documents.

I remain, yours, very respectfully,

JOHN HILLEN,

Administrator of the estate of D. Armour, deceased.

ALEXANDER M'KIM, Esqr.

Extract of a letter from Wm. Walker & Co. dated Philadelphia, 13th March, 1811, to Messrs. Armour & Jenkins.

"GENTLEMEN: We have yours of the 11th; the last accounts we have from our friends in England, are of the 22d December, at which time they intended shipping all they could get on board by 2d February. They mention particularly, that the Baltimore orders having been received early, were in great state of forwardness, and would be ready for the first vessels. We have, therefore, no doubt, but the greatest part of your goods will be in the Diana."

12th Congress.] No. 380. [2d Session.

STATE OF THE FINANCES.

COMMUNICATED TO THE SENATE, ON THE 7TH OF DECEMBER, 1812.

In obedience to the directions of the act supplementary to the act, entitled "An act to establish the Treasury Department," the Secretary of the Treasury respectfully submits the following report and estimates:

I. *To the end of the year* 1812.—The actual receipts into the treasury, during the year ending on the 30th of September, 1812, have consisted of the following sums, viz:

Customs, sales of lands, arrears, repayments, and all other branches of revenue, amounting together, as will appear more in detail by statement E, to	$10,934,946 90
On account of the loan of eleven millions of dollars, authorized by the act of March 14th, 1812,	5,847,212 50
Total amount of receipts,	16,782,159 40
Making, together with the balance in the treasury, on the 1st of October, 1811, and amounting to	3,947,818 36
An aggregate of	$20,729,977 76

The disbursements during the same year have been as followeth, viz:

Civil department, including miscellaneous expenses, and those incident to the intercourse with foreign nations,		$1,823,069 35
Army, militia, volunteers, fortifications, arms, and arsenals,	$7,770,300 00	
Navy department,	3,107,501 54	11,108,776 54
Indian department,	230,975 00	
Interest on the public debt,	2,498,013 19	
On account of the principal of do.	2,938,465 99	5,436,479 18
Amounting, together, as will appear more in detail by the statement E, to		18,368,325 07
And leaving in the treasury, on the 30th September, 1812, a balance of		2,361,652 69
		$20,729,977 76

The statement Ee exhibits, in detail, the payments made by the Treasury Department, for the several branches of the military and naval expenditure, during the same year, (from the 1st of October, 1811, to 30th September, 1812) and also during the two last months, (October and November, 1812.)

The receipts for the last quarter of the year 1812, on account of both revenue and loans, are estimated at $9,000,000; and the expenditures (including about 1,500,000 dollars, on account of the principal of the public debt, and 1,000,000 dollars for the militia) at nearly the same sum.

The sums obtained or secured, on loan, during this year, amount, so far as has been ascertained at the treasury, to (*a.*)		$13,100,200 00
Of which there was received prior to the 1st October, 1812, as above stated,	$5,847,212 50	
Received, or to be received, prior to 1st January, 1813,	6,202,987 50	
To be received in January and February, 1813,	1,050,000 00	
		13,100,200 00

It will also appear, by the statement F, that this sum was obtained on the following terms, viz:

For six per cent. stock, irredeemable till the 1st of January, 1825, and afterwards redeemable at the pleasure of the United States,		$7,415,200 00
On temporary loans, at the rate of six per cent. a year, and reimbursable as followeth, viz:		
In 1813,	1,350,000 00	
In 1814,	750,000 00	
In 1817,	50,000 00	
		2,150,000 00
For treasury notes, bearing an annual interest of 5⅔ per cent. and reimbursable one year after date,		3,535,000 00
		$13,100,200 00

From the present demand, it appears probable that the residue of the treasury notes, authorized by the act of 30th of June last, and amounting to $1,465,000, will be disposed of prior to the 1st of March next.

It may be proper also to state, that, notwithstanding the addition thus made to the public debt, and although a considerable portion has been remitted from England and brought to market in America, the public stocks, which had at first experienced a slight depression, have been, for the last three months, and continue to be, at par.

II. *Year* 1813.—The nett revenue, arising from duties on merchandise and tonnage, which accrued during the year 1810, amounted to $12,513,490

The nett revenue, arising from the same sources, which accrued during the year 1811, amounted, as will appear by the statements A and B, to $7,902,560

The same revenue, for the year 1812, is estimated at 12,500,000 dollars; of which sum, about 5,500,000 dollars arise from duties on the late importations from Great Britain.

The custom house bonds, outstanding on the 1st day of January, 1813, and falling due in that year, are estimated, after deducting bad debts, at 11,250,000 dollars; and it is believed that the probable amount of receipts from that source, into the treasury, during the year 1813, may be safely estimated at 11,500,000 dollars.

The sales of public lands, north of the river Ohio, during the year ending on the 30th September, 1811, and after deducting the lands which have reverted to the United States, have amounted, as appears by the statement C, to 390,000 acres; and the payments by the purchasers to 790,000 dollars. The Indian wars may affect the sales, and perhaps, to a certain extent, the amount of payments. It is, however, believed, that that branch of revenue may, together with some other small items, be estimated, for the ensuing year, at 500,000 dollars; making the whole amount of probable receipts into the treasury, for the year 1813, (exclusively of loans) 12,000,000 dollars.

The expenditures for that year are estimated as followeth, viz:

1st. Expenses of a civil nature, both foreign and domestic,		$1,500,000
2d. Public debt, viz.		
Interest, including that on new loans of the years 1812 and 1813,	$3,300,000	
Reimbursement of six per cent. and deferred stocks, and of temporary loans and treasury notes falling due in 1813, and estimated amount of purchases of stock,	5,200,000	
		8,500,000

(*a.*) The amount was stated in the President's message, at the commencement of the session, at eleven millions of dollars. The other two millions have been contracted for subsequent to its date.

3d. Military establishment:

The estimates of the Secretary of War are, with respect to the army, predicated on the employment of the whole force authorized by law, and amounting to 36,700 men, of every description. Adding to this the expense incident to the service of volunteers and militia, and also the increase of pay of the army, the appropriation for arming the militia, and 400,000 dollars of the unexpended balance for fortifications, the whole contemplated expense may be estimated as follows:

Army—pay, subsistence, bounties, clothing, and hospitals,	$9,350,000	
Ordnance and armories,	1,850,000	
Quartermaster's department and contingencies,	2,500,000	
Fortifications,	900,000	
Arming the militia,	200,000	
Volunteers and militia, in actual service,	2,000,000	
Indian department,	200,000	
		17,000,000

4th. Naval establishment:

The estimates of the Secretary of the Navy are predicated on the employment of the following force, viz:

Commissioned and warrant officers,	871
Petty officers, seamen, and boys, viz:	
For nine frigates and nine smaller vessels,	3,620
For two hundred gun-boats and other vessels,	7,000
Marines, including officers,	1,869
Total,	13,360

And the expense is estimated as followeth, viz:

Pay, provisions, and medicine,	$3,290,000	
Ordnance,	100,000	
Repairs, contingencies, and navy yards, adding the annual appropriation of $200,000 for timber,	1,125,000	
Marine corps,	410,000	
		4,925,000
Amounting, altogether, to		31,925,000
The receipts on account of the revenue, having been estimated at		12,000,000
Leaves a balance to be provided for, by loans, of		$19,925 000

Of this sum, more than one million is already contracted for, and there remains on hand a balance of about a million and a half, in treasury notes, not yet disposed of. An authority to issue new notes, for about two millions and a half more, being the amount reimbursable in 1813, will still keep the whole amount issued at five millions, and reduce the amount of the loan to about fifteen millions of dollars.

In order to facilitate the loan, and perhaps to improve its terms, it may, however, be eligible to leave some discretion in the Executive, as to the respective amounts of stock and notes to be issued; which may be advantageously varied, according to circumstances, without increasing the aggregate of both.

The preceding estimates do not embrace the expense incident to the proposed increase of the navy, nor any other expenditure, not yet authorized by law. In order to meet any new expense which may thus be authorized by Congress, it will, therefore, be necessary to increase the loan to a corresponding amount.

The sums received, or to be received, on loan, during the calendar year 1812, have been stated at	$12,950,200
The payments on account of the principal of the debt, during the same year, though not yet precisely ascertained, may be estimated (so far as ascertained on the 1st of December, at the treasury) at	2,350,200
Making the actual increase of debt, during that year,	$10,600,000

It appears, according to the preceding estimate, that the whole sum to be borrowed, during the year 1813, will amount to about twenty millions of dollars; and that the payments on account of the principal of the public debt will exceed five millions; making the actual increase of debt, during that year, $15,000,000

Of the revenue which will accrue during the year 1813, and on which the receipts of the year 1814 will principally depend, it is not practicable at this moment to form a correct estimate. So far as may be inferred from the experience of the short period which has elapsed, since the declaration of war, it is not probable that the revenue derived from customs will exceed the amount of $5,000,000, at which it had been estimated in a former communication. The duties accrued, or which will accrue, during the last six months of this year, after deducting drawbacks and expenses of collection, are estimated at less than 9,000,000 dollars; which, deducting about 5,500,000 dollars on account of duties on the late importations from Great Britain, and one million for the duties on importations from Calcutta and China, would not leave more than 2,500,000 dollars for the ordinary revenue on those branches of commerce which are permitted by law, and from which the United States will not be nearly excluded by the war.

All which is respectfully submitted.

ALBERT GALLATIN.

TREASURY DEPARTMENT, *December 1st*, 1812.

A.

A statement exhibiting the amount of Duties which accrued on merchandise, tonnage, passports, and clearances; of debentures issued on the exportation of foreign merchandise; of payments for bounties and allowances; and for expenses of collection, during the years 1810 *and* 1811.

Years.	Duties on			Debentures issued.	Bounties and allowances.	Gross revenue.	Expenses on collection.	Net revenue.
	Merchandise.	Tonnage.	Passports & clearances.					
1810	16,601,711 71	169,161 24	23,428 00	3,839,160 00	2,268 05	12,952,872 90	439,382 87	12,513,490 03
1811	10,427,412 21	124,363 30	19,737 70	2,227,245 00	784 13	(*a*) 8,343,484 08	440,924 46	7,902,559 62

(*a*) Gross revenue, for the year 1811,	$8,343,484 08
Deduct interest and storage	19,026 60
Gross revenue, per statement B.	$8,324,457 48

Statement of the amount of American and Foreign Tonnage employed in Foreign Trade, for the year 1811, *as taken from the records of the Treasury.*

American tonnage in foreign trade,	Tons, 948,247
Foreign tonnage,	33,203
Total amount of tonnage employed in the foreign trade of the United States,	981,450
Proportion of foreign tonnage to the whole amount of tonnage employed in the foreign trade of the United States,	3.4 to 100

TREASURY DEPARTMENT, *Register's Office, November* 18*th*, 1812.

JOSEPH NOURSE, *Register.*

B.

A statement exhibiting the value and quantities, respectively, of Merchandise on which duties actually accrued during the year 1811, *(consisting of the difference between articles paying duty, imported, and those entitled to drawback, re-exported) and, also, the nett revenue which accrued, during that year, from duties on Merchandise, Tonnage, Passports, and Clearances.*

GOODS PAYING DUTIES AD VALOREM.

$15,951,507, at 12½ per cent.		$1,993,938 38	
2,524,551, at 15 do.		378,682 65	
131,114, at 20 do.		26,222 80	
$18,607,172			
(*a*) Additional duty on $18,604,453, at 2½ per cent.		465,111 32	
		2,863,955 15	
(*b*) Spirits, 3,447,873 gallons, at 27.6 cents, average,		950,603 86	
(*c*) Sugar, 55,332,314 pounds, at 2.5 do. do.		1,391,731 56	
(*d*) Wines, 1,614,654 gallons, at 31.3 do. do.		505,111 35	
(*e*) Teas, 2,557,329 pounds, at 21.1 do. do.		540,594 24	
Coffee, 17,468,398 pounds, at 5 cents,		873,419 90	
Molasses, 8,500,019 gallons, at 5 cents,		425,000 95	
(*f*) All other articles,		543,292 02	
		8,093,709 03	
From which deduct bounties,	784 13		
Duties refunded, after deducting therefrom duties collected on merchandise, the particulars of which could not be ascertained, and difference in calculation,	42,468 59		
		43,252 72	
			8,050,456 31
3¼ per cent. retained on drawback,			80,952 67
Extra duty of 10 per cent. on merchandise imported in foreign vessels,			48,947 50
Nett amount of duties on merchandise,			8,180,356 48
Duties on tonnage,		105,890 43	
Light money,		18,472 87	
			124,363 30
Duties on passports and clearances,			19,737 70
Gross amount of revenue, as per statement A,			8,324,457 48
Deduct expenses on collection,			440,924 46
Nett revenue,			7,883,533 02

TREASURY DEPARTMENT, *Register's Office, November* 18*th*, 1812.

JOSEPH NOURSE, *Register.*

Explanatory Statements and Notes.

(*a.*) Additional duty of 2½ per cent.					$465,111 32
3½ per cent. retained on drawbacks,					2,857 94
Extra duty of ten per cent, on merchandise imported in foreign vessels,					1,752 66
					$469,721 92
(*b.*) Spirits—					
Grain,	1st proof,	37,638 gallons,	at 28 cents,		$10,538 64
Deduct excess of exportation beyond importation,	3d proof,	1,180 do	at 31 do.		365 80
		36,458			10,172 84
Other materials, 1st and 2d proof,		1,286,132 do.	at 25 do.		321,533 00
3d do.		1,524,309 do.	at 28 do.		426,526 52
4th do.		599,977 do.	at 32 do.		191,992 64
5th do.		997 do.	at 38 do.		378 68
	Gallons,	3,447,873			$950,603 86
(*c.*) Sugar—					
Brown,		53,647,571 p'ds,	at 2½ cents,		$1,341,189 27
White,		1,684,743 do.	at 3 do.		50,542 29
	Pounds,	55,332,314			$1,391,731 56
(*d.*) Wines—					
Madeira, 1st quality,		218,018 gallons,	at 58 cents,		$126,450 44
2d do.		48,673 do.	at 50 do.		24,336 50
Sherry and St. Lucar,		4,515 do.	at 40 do.		1,806 00
Oporto and Lisbon,		111,653 do.	at 30 do.		33,495 90
Burgundy and Champaign,		835 do.	at 45 do.		375 75
Teneriffe, Fayal, and Malaga,		653,512 do.	at 28 do.		182,983 36
Other, in bottles,		23,753 do.	at 35 do.		8,313 55
Other, in casks,		553,695 do.	at 23 do.		127,349 85
	Gallons,	1,614,654			$505,111 35
(*e.*) Teas—					
Bohea,		54,313 pounds,	at 12 cents,		$6,517 56
Souchong,		456,154 do.	at 18 do.		82,107 72
Hyson,	262,921				
Deduct excess of exportation beyond importation,	*379				
		262,542 do.	at 32 do.		84,013 44
Other green,		1,784,320 do.	at 20 do.		356,864 00
Extra duty on teas imported from other places than India,					11,091 52
	Pounds,	2,557,329			$540,594 24

* Hyson tea imported from other places than India, rate of duty 50 cents.

Explanatory Statements and Notes—Continued.

(*f.*) All other articles.		Quantity. Excess of importation over exportation.	Quantity. Excess of exportation over importation.	Rate of duty. Cents.	Excess of duties over drawback.	Excess of drawback over duties.
Domestic spirits, 1st proof,	gallons,	337	-	7	$23 59	
Do. 3d do.	do.	41	-	15	6 15	
Beer, ale, and porter,	do.	42,103	-	8	3,368 24	
Cocoa,	pounds,	678,895	-	2	13,577 90	
Chocolate,	do.	1,844	-	3	55 32	
Sugar, candy,	do.	1,700	-	11½	195 50	
loaf,	do.	94	-	9	8 46	
other, refined,	do.	1,099	-	6½	71 43	
Almonds,	do.	240,971	-	2	4,819 42	
Currants,	do.	104,330	-	2	2,086 60	
Prunes and plums,	do.	43,237	-	2	864 74	
Figs,	do.	268,101	-	2	5,162 02	
Raisins, jar,	do.	809,460	-	2	16,189 20	
other,	do.	765,918	-	1½	11,488 76	
Candles, tallow,	do.	31,631	-	2	632 62	
wax, or spermaceti,	do.	8,165	-	6	489 90	
Cheese,	do.	7,512	-	7	525 84	
Soap,	do.	322,272	-	2	6,445 44	
Tallow,	do.	1,058,716	-	1½	15,880 74	
Spices—Mace,	do.	-	1,991	125	-	$2,488 75
Nutmegs,	do.	55,942	-	50	27,971 00	
Cinnamon,	do.	12,136	-	20	2,427 20	
Cloves,	do.	37,056	-	20	7,411 20	
Pepper,	do.	-	458,480	6	-	27,508 80
Pimento,	do.	358,788	-	4	14,351 52	
Cassia,	do.	153,888	-	4	6,155 52	
Tobacco,	do.	17,404	-	6	1,044 24	
Snuff,	do.	804	-	10	80 40	
Indigo,	do.	342,176	-	25	85,544 00	
Cotton,	do.	186,515	-	3	5,595 45	
Powder, gun,	do.	3,944	-	4	157 76	
Starch,	do.	4,483	-	3	134 49	
Glue,	do.	14,334	-	4	573 36	
Pewter plates and dishes,	do.	3,880	-	4	155 20	
Iron, anchors, and sheet,	do.	286,286	-	1½	4,294 29	
slit and hoop,	do.	175,856	-	1	1,758 56	
Nails,	do.	212,389	-	2	4,247 78	
Spikes,	do.	48,808	-	1	488 08	
Quicksilver,	do.	14,316	-	6	858 96	
Ochre, in oil,	do,	700	-	1½	10 50	
dry,	do.	136,247	-	1	1,362 47	
Spanish brown,	do.	7,802	-	1	78 02	
White and red lead,	do.	863,207	-	2	17,264 14	
Lead,	do.	1,336,196	-	1	13,361 96	
Cordage, tarred,	do.	825,754	-	2	16,515 08	
untarred,	do.	111,545	-	2½	2,788 62	
Cables,	do.	84,365	-	2	1,687 30	
Steel,	cwt.	3,411	-	100	3,411 00	
Hemp,	do.	218,705	-	100	218,705 00	
Untarred yarn,	do.	2	-	225	4 50	
Twine,	do.	1,204	-	400	4,816 00	
Glauber salts,	do.	-	32	200	-	64 00
Coal,	bushels.	96,512	-	5	4,825 60	
Malt,	do.	40	-	10	4 00	
Fish, dried,	quintals,	1,175	-	50	587 50	
pickled, salmon,	barrels,	296	-	100	296 00	
mackerel,	do.	3,155	-	60	1,893 00	
all other,	do.	274	-	40	109 60	
Glass, black quart bottles,	groce,	3,071	-	60	1,842 60	
window, not above 8 by 10,	100 sq. feet,	3,867	-	160	6,187 20	
do. do. 10 by 12,	do.	3,008	-	175	5,264 00	
do. all above 10 by 12,	do.	649	-	225	1,460 25	
Cigars,	M.	11,833	-	200	23,666 00	
Boots,	pairs,	342	-	75	256 50	
Shoes, silk,	do.	3,880	-	25	970 00	
kid and morocco,	do.	5,117	-	15	767 55	
other,	do.	203	-	10	20 30	
Cards, wool and cotton,	dozens,	44	-	50	22 00	
playing,	packs,	144	-	25	36 00	
					$573,353 57	$30,061 55
					30,061 55	
					$543,292 02	

TREASURY DEPARTMENT, *Register's Office, November 18th*, 1812.

JOSEPH NOURSE, *Register.*

C.

Statement of the Land sold in the districts of Marietta, Zanesville, Steubenville, Canton, Chillicothe, Cincinnati, Jeffersonville, and Vincennes, from 1st October, 1811, to 30th September, 1812; showing, also, the amount of receipts from individuals, and payments made by Receivers, during the same time; with the balance due, both on the 1st October, 1811, and the 1st October, 1812.

OFFICES.	Lands sold, after deducting lands reverted.		Lands reverted.	In hands of Receivers, 1st October, 1811.	Due by individuals, 1st October, 1811.	Receipts by Receivers.		Payments by Receivers.			Balance due 1st Oct., 1812.		Total balance due 1st October, 1812.
	Acres.	Purchsae money.				On account of purchase money.	On account of forfeitures.	Into Treasury.	The part for expenses.	Repayments.	From individuals.	By Receivers.	
Marietta, -	3,357.30¼	$7,674 60½	511.28	$3,161 25	$20,187 87½	$5,285 50	$227 14	$2,260 72	$567 31	-	$22,576 98	$5,845 86	$28,422 84
Zanesville, -	38,689.64	78,024 72	11,036.17½	7,119 39	153,989 42	83,139 50	6,919 32	79,441 72	3,530 87	$374 08	148,874 64	13,831 54	162,706 18
Steubenville, -	67,199.42	151,515 32	13,102.16	29,816 45¼	176,782 14¾	119,580 65½	6,072 35½	137,570 52	5,045 36	1,078 87	208,716 81¼	11,774 71¾	220,491 53
Canton, - -	54,684.61	109,369 22	801.28	26,150 56½	87,271 88½	71,405 78½	80 12	60,077 97	2,138 62	-	125,235 32	35,419 88	160,655 20
Chillicothe, -	18,573.72¾	42,971 85	9,994.59½	71,066 08	102,126 80	68,219 60½	5,146 96	86,092 13	3,186 96	139 56	76,879 04	55,014 00	131,893 04
Cincinnati, -	160,017.57	361,791 62	57,838.14	50,653 87¾	737,195 60¾	308,104 75	28,906 16¾	330,447 45	9,940 20	461 61	790,882 47¾	46,815 53½	837,698 01¼
Jeffersonville, -	35,523.84	71,047 68	472.00	9,993 71	117,528 32	60,649 23¾	47 20	55,881 80	2,425 52	-	127,926 76¼	12,382 82¾	140,309 59
Vincennes, -	13,618.54	27,237 08	320.00	5,447 45	101,289 62¼	30,512 39¾	32 00	30,771 00	2,211 07	-	98,014 30½	3,009 77¾	101,024 08¼
	391,664.65	$849,632 09½	94,075.63	$203,408 77½	$1,496,371 67¾	$746,897 43	$47,431 26¼	$782,543 31	$29,045 91	$2,054 12	$1,599,106 33¾	$184,094 13¾	$1,783,200 47½

TOTAL SALES OF LANDS.

	Acres.	Dollars.
From the opening of the Land Offices, to 1st October, 1811, - - - - - - - -	3,374,843.43¼	7,130,852 26¼
Amount sold since, as above stated, - - - - - - - - -	391,664.65	849,632 09¾
	3,766,508.08¼	$7,980,484 36

GENERAL LAND OFFICE, 3*d December*, 1812.

EDWARD TIFFIN, *Commissioner.*

Cc.

Statement of the Lands sold in the Mississippi Territory, from the 1st of October, 1811, to the 30th September, 1812; showing, also, the amount of receipts from individuals, and payments made by Receivers, during the same time, with the balance due, both on the 1st of October, 1811, and 1st October, 1812.

OFFICES.	Lands sold, after deducting lands reverted.		Lands reverted.	In hands of Receivers, 1st Oct. 1811.	Due by individuals, 1st Oct. 1811.	Receipts by Receivers.		Payments made by Receivers.			Balance due 1st October, 1812.		Total balance due 1st October, 1812.
	Acres.	Purchase money.	Acres.			On account of purchase money.	On account of forfeitures.	Into treasury.	The part for expenses.	Repayments.	From individuals.	By Receivers.	
Madison County, -	22,209.18	47,251 27¼	1,472.60	24,709 05½	184,603 32¼	35,879 06¾	131 24	49,978 98	1,956 97	- -	195,975 52¾	8,783 41¼	204,758 94
West of Pearl river, -	58,362.09	117,399 28	3,416.86	8,029 53	274,509 20	49,990 09	346 10	11,688 79	1,721 12	156 56	341,918 39	44,799 25	386,717 64
East of Pearl river, -	64,301.48½	135,253 81½	640.40	978 91	15,428 71	35,508 25½	64 02	24,008 00	2,242 02	74 50	115,174 27	10,226 66½	125,400 93½
	144,872.75½	$299,904 36¾	5,529.86	$33,717 49½	$474,541 23¼	$121,377 41¼	$541 36	$85,675 77	$5,920 11	$231 06	$653,068 18¾	$63,809 32¾	$716,877 51½

TOTAL SALES OF LANDS.

Amount of lands sold from the opening of the offices to the 1st October, 1811, - -	Acres, 339,309.13¼	$703,268 66
Amount sold since, as above stated, - - - - - - - - -	144,872.75½	299,904 36¾
	484,181.89	$1,003,173 02¾

GENERAL LAND OFFICE, *December 3d*, 1812.

EDWARD TIFFIN, *Commissioner.*

D.

An estimate of the principal redeemed of the Debt of the United States, from the 1st October, 1811, to the 30th of September, 1812; and, also, from the 1st of April, 1801, to the 30th September, 1812.

	Redemption from 1st October, 1811, to 30th September, 1812.	Redemption from 1st April, 1801, to 30th Sept'r, 1811, per the Secretary's report of 25th November, 1811.	Total principal redeemed, from 1st April, 1801, to 30th September, 1812.
The amount of warrants issued on the Treasurer of the United States, on account of the interest of the domestic debt, and of the reimbursement of the old 6 per cent. and deferred stocks, from the 1st of October, 1811, to the 30th September, 1812, exclusive of a repayment of $24,927 30, and of the reimbursement of part of the converted stock, and the purchase of Louisiana 6 per cent. stock, as stated below, was $3,210,418 28			
Deduct interest which accrued during the same period, calculated quarter yearly, - - 1,686,821 89			
Reimbursement of the old 6 per cent. and deferred stocks, -	$1,523,596 39	$13,312,846 57	$14,836,442 96
Do of the navy 6 per cent. stock, - - -	- -	711,700 00	711,700 00
Do of the 5½ per cent. stock, - - - -	- -	1,847,500 00	1,847,500 00
Do of the 4½ per cent. stock, - - - -	- -	176,000 00	176,000 00
Do and purchase of 8 per cent. stock, - -	- -	6,359,600 00	6,359,600 00
Do do of exchanged 6 per cent. stock, -	- -	6,293,351 12	6,293,351 12
Do of converted 6 per cent. stock, - - -	1,294,452 29	- -	1,294,452 29
Purchase of Louisiana six per cent. stock, (cost $116,761 17,) -	118,500 00	- -	118,500 00
Payments for lands, in certificates of the debt of the United States,	- -	268,240 70	268,240 70
Do to foreign officers, and for certain parts of the domestic debt, - - - - - - -	1,917 31	90,092 58	92,009 89
Do on account of domestic loans, - - - -	- -	3,440,000 00	3,440,000 00
Reimbursement of the foreign debt, - - - -	- -	10,075,004 00	10,075,004 00
Dollars,	*a* 2,938,465 99	42,574,334 97	*b* 45,512,800 96

(*a.*) There was received, on loan, from 1st October, 1811, to 30th September, 1812, - - $5,847,212 50
From which, deducting the principal redeemed. - - - - - - 2,938,465 99

Leaves, for the actual increase of debt, during that period. - - - - $2,908,746 51

(*b.*) To this sum of - - - - - - - - - - - $45,512,800 96
Must be added:

Difference between the nominal amount of 3 per cent. stock extinguished, and that of converted stock, issued under the act of 11th February, 1807, - - $1,001,458 45
Difference between the nominal amount of six per cent. and deferred stocks, as here stated, and the amount actually reimbursed, as per accounts settled at the treasury, arising from unclaimed dividends and arrears of interest. - - - - - - - 324,274 91

$1,325,733 36

From which, deduct reimbursements on stock paid in for lands prior to 30th September, 1805. - - - - - - - - - 4,229 90

1,321,503 46

True amount reimbursed from 1st April, 1801, to 30th September, 1812. - - - $46,834,304 42

E.

Statement of Receipts and Payments at the Treasury of the United States, from 1st October, 1811, to 30th September, 1812.

Cash in the treasury, subject to warrant, 1st October, 1811,		$3,947,818 36
Received for the proceeds of the customs,	$9,907,990 80	
Arrears of internal revenue and direct tax,	7,066 07	
Sales of public lands,	822,599 64	
Cents and half cents coined at the mint,	7,975 95	
Fees on patents,	6,990 00	
Public arms sold to States,	29,434 50	
Public property sold,	1,119 51	
Postage of letters,	85,000 00	
Salt works in the Illinois territory,	7,910 25	
Fines, penalties, and forfeitures,	80 95	
Consular receipts, under act of April 14, 1792,	1,161 14	
Treasurer's drafts lost or destroyed,	52 50	
Repayments,	57,565 59	
	10,934,946 90	
Loan,	5,847,212 50	
		16,782,159 40
		$20,72 9,977 76

Payments on the following accounts, viz:			
Civil expenses, both Foreign and Domestic, viz:			
Civil list, proper,			$816,655 13
Light house establishment,			131,420 04
Grants and miscellaneous claims,			22,073 58
Marine hospital establishment,			56,062 06
Mint establishment,			15,206 22
Public buildings in Washington,			14,000 00
Furniture for the President's house,			300 00
Military pensions,			94,358 44
Unclaimed merchandise,			280 02
Purchase of books for Congress,			1,000 00
Third census,			68,799 11
Consular receipts, under act of April 14, 1792,			1,161 14
Prize money for the navy pension fund,			478 00
Relief of the citizens of Venezuela,			47,847 73
Survey of the coast of the United States,			13,308 68
Better accommodation of the general post office, &c.			11,853 91
Prisoners of war,			5,000 00
Trading houses with the Indians,			16,870 00
Road from Cumberland to the Ohio,	38,020 75		
Roads within the State of Ohio,	20,000 00		
Do. under treaty of Brownstown,	445 50		
		58,466 25	
Surveys of public lands,	17,264 19		
Ascertaining land titles in Louisiana,	19,101 48		
		36,365 67	
Intercourse with foreign nations, Barbary treaties, seamen,	364,039 21		
Contingent expenses of intercourse with foreign nations,	42,538 30		
American claims assumed by the Louisiana convention,	4,992 86		
		411,570 37	
Military expenses, viz:			
Military department, fortifications, ordnance, militia, volunteers,	7,770,300 00		
Indian department,	230,975 00		
		8,001,275 00	
Naval Expenses, viz:			
Naval department, marine corps, navy yards,			3,107,501 54
Public debt, viz:			
Interest and charges,	2,498,013 19		
Reimbursement of principal,	2,938,465 99		
		5,436,479 18	
Balance in the treasury, subject to warrant, Sept. 30, 1812,			2,361,652 69
			$20,729,977 76

Ee.

Statement of payments made at the Treasury during the year ending on 30th September, 1812, and during the months of October and November, 1812, for the several branches of expenditure in the War and Navy Departments.

HEADS OF EXPENDITURE.	First six months from 1st Oct. 1811, to 31st March, 1812.	Second six months from 1st April to 30th Sept. 1812.	Months of October and November, 1812.	TOTAL.
WAR.				
Bounties and premiums,	$161,000	$250,000	- -	$411,000
Pay,	335,000	600,000	- -	935,000
Subsistence,	570,000	979,000	$250,000	1,799,000
Clothing,	50,000	948,000	500,000	1,498,000
Forage,	5,000	20,000	- -	25,000
Camp equipage, &c.	225,000	140,000	5,131 83	370,131 83
Purchase of horses,	- -	52,000	100,000	152,000
Ordnance and purchase of sulphur,	150,000	540,000	23,316 50	713,316 50
Arsenals and armories,	235,000	106,000	50,000	391,000
Medical and hospital department,	24,000	102,000	54,000	180,000
Quartermaster's department,	- -	990,000	653,760	1,643,760
Corps of artificers,	- -	2,000	- -	2,000
Seven companies of rangers,	- -	108,772	11,250	120,022
Militia, and their equipment,	40,000	506,800	626,000	1,172,800
Volunteers,	- -	210,000	150,000	360,000
Fortifications,	170,000	90,000	- -	260,000
Contingent expenses,	65,000	86,228	50,000	201,228
Miscellaneous expenses,	2,500	7,000	9,650	19,150
Indian department,	115,975	115,000	50,000	280,975
Dollars.	2,148,475	5,852,800	2,533,108 33	10,534,383 33
Balance in the hands of the treasurer on account of the War Department, 1st October, 1811,	- -	- -	- -	$214,986 93
Do. do. 1st October, 1812,	- -	- -	- -	760,331 13
NAVY.				
Pay,	$400,000	$470,000	$300,000	$1,170,000
Provisions,	146,263 34	340,000	75,000	561,263 34
Medical and hospital,	6,000	40,000	- -	46,000
Ordnance and saltpetre,	10,000	130,000	168,000	308,000
Repairs,	300,000	785,000	200,000	1,285,000
Purchase of captured vessels,	- -	- -	50,000	50,000
Purchase of timber,	- -	25,000	100,000	125,000
Navy yards,	20,000	86,000	- -	106,000
Contingent expenses,	43,000	85,000	70,000	198,000
Miscellaneous expenses,	- -	3,165 70	- -	3,165 70
Marine corps,	72,000	146,072 50	30,000	248,072 50
Dollars.	997,263 34	2,110,238 20	993,000	4,100,501 54
Balance in the hands of the treasurer, on account of the Navy Department, 1st October, 1811,	- -	- -	-	$116,847 32
Do. do. 1st October, 1812,	- -	- -	- -	221,839 32

F.

Statement of the amount of moneys obtained on loan by the United States, during the year 1812, *so far as ascertained at the Treasury, on the* 1st *December,* 1812.

PLACES.	For stock bearing an interest of six per cent.	By special contract, at six per cent. interest.	For Treasury Notes.	TOTAL.
Portsmouth, New Hampshire,	$17,600	-	-	$17,600
Portland, Maine,	-	$50,000	-	50,000
Boston and Salem, Massachusetts,	774,100	1,000,000	$400,000	2,144,100
Providence, Rhode Island,	94,200	-	-	94,200
Hartford, Connecticut,	6,200	-	-	6,200
New York,	1,733,000	-	1,600,000	3,333,000
Philadelphia,	2,502,300	400,000	1,295,000	4,197,300
Baltimore,	1,117,700	200,000	90,000	1,407,700
Washington,	498,600	100,000	150,000	748,600
Richmond, Virginia,	326,100	250,000	-	576,100
Charleston, South Carolina,	375,400	150,000	-	525,400
Dollars,	7,415,200	2,150,000	3,535,000	13,100,200

Of the above sum, there was loaned by individuals,	$3,970,200
Do. do. by banks,	9,130,000
	$13,100,200

In mannner following, viz:

BY INDIVIDUALS.

PLACES.	For six per cent. stock.	For Treasury Notes.	TOTAL.
Portsmouth,	$17,600	- -	$17,600
Boston and Salem,	724,100	- -	724,100
Providence,	14,200	- -	14,200
Hartford,	6,200	- -	6,200
New York,	473,000	- -	473,000
Philadelphia,	1,457,300	$265,000	1,722,300
Baltimore,	547,700	90,000	637,700
Washington,	73,600	- -	73,600
Richmond,	126,100	- -	126,100
Charleston,	75,400	- -	75,400
Dollars,	3,515,200	355,000	3,870,200

STATEMENT F—Continued.

BY BANKS.

Places where subscribed.	Names of Banks.	For six per cent. stock.	By special contract, reimbursable in the years			For Treasury Notes.	TOTAL.
			1813.	1814.	1817.		
Portland, -	Cumberland, -	-	-	-	$50,000	-	$50,000
Salem, -	Merchants', -	$20,000	-	-	-	-	20,000
Boston, -	State, -	-	$500,000	500,000	-	$400,000	1,400,000
Providence, -	Bristol, -	50,000	-	-	-	-	50,000
	Roger Williams, -	20,000	-	-	-	-	20,000
	Newport, -	10,000	-	-	-	-	10,000
New York, -	State, (Albany) -	60,000	-	-	-	-	60,000
	Manhattan, -	600,000	-	-	-	1,000,000	1,600,000
	Mechanics', -	600,000	-	-	-	600,000	1,200,000
Philadelphia, -	Pennsylvania, -	500,000	-	-	-	800,000	1,300,000
	Farmers & Mechanics',	300,000	-	-	-	200,000	500,000
	Philadelphia, -	100,000	400,000	-	-	-	500,000
	North America, -	100,000	-	-	-	-	100,000
	Trenton, -	20,000	-	-	-	30,000	50,000
	Newbern, -	25,000	-	-	-	-	25,000
Baltimore, -	Baltimore, -	50,000	100,000	100,000	-	-	250,000
	Union, of Maryland, -	250,000	-	-	-	-	250,000
	Mechanics', -	50,000	-	-	-	-	50,000
	Marine, -	50,000	-	-	-	-	50,000
	Commercial & Farmers'	120,000	-	-	-	-	120,000
	Farmers & Merchants',	20,000	-	-	-	-	20,000
	Franklin, -	20,000	-	-	-	-	20,000
	Maryland, -	10,000	-	-	-	-	10,000
Washington, -	Columbia, -	200,000	-	-	-	-	200,000
	Washington, -	50,000	-	-	-	-	50,000
	Union, of Georgetown,	75,000	-	-	-	50,000	125,000
	Farmers', of Alexandria	-	100,000	-	-	100,000	200,000
	Alexandria, -	100,000	-	-	-	-	100,000
Richmond, -	Virginia, -	200,000	250,000	-	-	-	450,000
Charleston, -	State, -	100,000	-	150,000	-	-	250,000
	Planters & Mechanics',	200,000	-	-	-	-	200,000
	Dollars,	3,900,000	1,350,000	750,000	50,000	3,180,000	9,230,000

12th CONGRESS.] No. 381. [2d SESSION.

REDUCTION OF DUTIES ON PRIZE GOODS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, ON THE 21ST OF DECEMBER, 1812.

Mr. CHEVES, from the Committee of Ways and Means, to whom were referred so much of the petition of the owners and agents of sundry private armed vessels fitted out of the port of New York, as prays a reduction of the duties on prize goods; and the petitions of sundry owners of private armed vessels fitted out of the port of Boston; and of sundry owners of like vessels fitted out of the port of Norfolk and Portsmouth, Virginia, also praying a reduction of the duties on prize goods, made the following report:

That a letter from John Ferguson and John L. Lawrence, agents for the petitioners, from New York, and a letter from the Secretary of the Treasury, both addressed to the chairman of this committee, and which accompany this report, contain all the facts and views which will, probably, be found material in the examination and consideration of this subject. And that this committee, having maturely considered them, are of opinion, that a reduction of the duties on prize goods, without embracing, at the same time, all importations made in the prosecution of the ordinary commerce of the country, cannot, consistently with sound policy and rational legislation, be made; and that a general reduction would diminish the revenue, where it does not distress the consumer, and would not produce any material increase of gain to the captors. The committee, therefore, recommend the following resolve:

Resolved, That it is inexpedient to grant the prayer of the petitions.

WASHINGTON, 23*d November*, 1812.

SIR:

We take the liberty of enclosing to you, for the inspection of the Committee of Ways and Means, sundry papers connected with the application by the owners of privateers in New York, for a reduction of duties on prize goods. They are as follows:

No. 1 exhibits the proceeds of the schooner Venus and cargo, captured by the privateer Teazer;
No. 2 is a statement of the cost of the privateers General Armstrong and Governor Tompkins;
No. 3 contains extracts of letters from several privateer agents.

The Committee of Ways and Means are (including the accompanying document) in possession of three statements of prize sales, where the property was, in each case, of a different character from the others. The cargo of the *New Liverpool* consisted (contrary to our impressions when before the committee) altogether of wine, amounting to 27,959 gallons, whereon the duty was 46 cents per gallon, which consumed more than one-half of the proceeds of vessel and cargo, and, connected with the other charges, left the owners of the privateer about one-sixth of the captured property. The *Industry* was laden with 152 barrels of salmon; and the benevolent intentions of the pri-

vateersmen, to restore to an indigent owner the amount of her loss, terminated, in consequence of the high duties and charges, in an inability to present her with more than a paltry sum, scarcely worth her acceptance. The *Venus* had a cargo of rum, sugar, fruit, and preserves, which produced $17,637 68, and was charged with duties amounting to $8,287 63. The vessel being well calculated for a privateer, was bought in by the captors for that business; but, experience teaching them that the profits of private naval warfare are by no means equivalent to the hazard, they have abandoned that intention, and are now offering the Venus for sale, in the public newspapers, but cannot meet a purchaser.

We would respectfully suggest to the Committee of Ways and Means, that great anxiety exists in New York that Congress may give the question of a reduction of prize duties a speedy decision; which, if favorable, will revive the spirit and zeal (now expiring) with which privateering was undertaken at the commencement of the war; and, if unfavorable, will prevent those who have purchased vessels for warlike enterprises, in which they cannot now dispose of any interest, from incurring losses accumulated under fruitless expectations.

We here take the liberty of reminding the committee, that no naval force of any efficiency can be supported by the Government, but at an expense far greater than the amount of the duties of which we pray the remission; and that there is, probably, no other species of naval armament half so destructive as privateers to the commerce of an enemy.

The employment of a great number of experienced masters of vessels and seamen, necessarily engaged in them, whose services could not, probably, be obtained in any other way, and whose skill and intrepidity produce so much honor to the country, forms another important consideration.

To these may be added, that, in no other way can the mercantile interest be so effectually united in the support and prosecution of the war, as by offering inducements to the investment of its otherwise unemployed capital in such enterprises.

We are, sir, with great respect, your obedient servants,

JOHN FERGUSON,
JN. L. LAWRENCE.

Hon. LANGDON CHEVES,
Chairman of the Committee of Ways and Means, House of Representatives.

NEW YORK, *November* 18, 1812.

SIR:

Under, you have the expenses of the schooner Venus, as she was sold by the marshal.

Amount of vessel,	$8,500 00	
Cargo,	17,637 68	
		$26,137 68
CHARGES.		
Duties,	$8,287 63	
Marshal's charge,	523 61	
District clerk's commission,	370 00	
Prize commissioner's fees on bill	100 00	
		9,231 24
		$16,906 44
Seamen's fund, 2 per cent.,		338 12
		$16,568 32
Pilotage,	$74 00	
Entry,	22 37	
Wharfage,	1 88	
Amount of shop keeper's bills,	166 97	
Solicitor's bills,	160 00	
Henry Bull's bill for expenses on schooner Venus,	264 60	
Paid men on board schooner Venus,	100 00	
Agent's commission, 2½ per cent. on $16,568 32,	414 20	
		1,204 02
Nett proceeds,		$15,364 30
Owners, one half,		7,682 15

From your's, respectfully,

SAMUEL ADAMS.

P. S. The small balance still remaining in court, and no prospects of getting out, it appears to be more difficult to get the money out of court than to get the prizes into port.

JOHN L. LAWRENCE, Esq.

Cost of private armed schooner General Armstrong, of 280 tons, mounting one 38 pounder, four long nines, and fourteen 9 pound cannonades, and 130 men, fitted out of the port of New York.

Cost of vessel and guns,	$28,000 00
Armorer's bill, $1,749 20; blacksmith's bill, $245 46,	1,994 66
Shot, &c. per bill, $1,094 09; bread and flour, $670 50,	1,764 59
Medicine chest, $104 96; duck and hammocks, $277 12,	382 08
Beef and pork, $764 50; surgeon's instruments, $65 12,	829 62
120 casks powder, $2,340 00; advance to crew, and shipping do. $2,074 75,	4,414 75
Joiner's bill, $47 00 cooper's bill, $71 00; rigger's do. $178 00; cartmen's do. $75 50,	371 50
Grocer's bill, 782 89; boat hire, $65 00; pilotage, $35 37,	883 26
Fresh meat, $92 00; ship chandler's bill, $851 22; block maker's bill, $125 25,	1,068 47
Tinman's bills, $160 25; sundry small bills, $146 22,	306 47
Carpenter's extra bill,	206 41
	$40,221 81
Commission on purchase and outfits,	2,011 09
	$42,232 90

Cost of private armed schooner Governor Tompkins, of 270 tons, mounting fourteen long 9 pounders, 120 men, fitted at the above, $42,000 00

NEW YORK, 12*th November*, 1812.

We hereby certify that the above named armed vessels were purchased and fitted out by us, as agents; and that the actual cost of each, when ready for sailing, was as is stated above.

JENKINS & HAVENS.

Extract of a letter from Abraham Riker, agent for five of the privateers belonging to the port of New York, to John L. Lawrence, dated

NEW YORK, *November 13th*, 1812.

I sincerely hope you will accomplish what you have undertaken, otherwise the Teazer Company will have to give up privateering, and sell their vessels for the French trade, as the expenses are so heavy, taking into consideration the cost of the vessel, armament, &c. that they can make nothing by the business.

The cost of the private armed schooner Favorite, - - - - - -	$9,160 00
Mounting 5 guns and carrying 80 men, - - - - - - - -	13,065 00
Total amount of cost of the Favorite, on her first cruise, - - -	$22,225 00

Extract of a letter from Samuel Adams, agent for five of the New York privateers, to John L. Lawrence, dated

NEW YORK, *November 13th*, 1812.

I purchased in the schooner Venus for the benefit of the owners; I was compelled by the marshal to pay the money into his hands, and he has paid it into court, and we cannot get one cent out of the court, notwithstanding we have $27,000 there at this time; but I presume there will be very little left, after paying double duties, marshal's fees, prize commissioners, wardens, and a number of other expenses, too numerous to mention. If there is not some relief granted by Congress, there will be 20 privateers, to my certain knowledge, from this city, that will give up their commissions, as they cannot get men to enter into the spirit of it as long as there are such heavy expenses attending the condemnation of prizes. We have expended large sums of money in the privateering business, in the following vessels that I am agent for here, viz: the schooner Teazer, 16,000 dollars; B. Franklin, 25,000 dollars; schooner Orders in Council, 40,000 dollars; schooner Saratoga, 40,000 dollars; ship Yorktown, 54,000 dollars.

Extract of a letter from Peter H. Schenck, agent for several privateers, and Secretary of the Committee to forward the privateersmen's memorial to Congress, directed to John L. Lawrence, and dated

NEW YORK, 12*th November*, 1812.

You mention the expected success on our memorial as relates to court charges, &c. but that the duties are doubtful. We find it almost impossible to dispose of a share, unless the duties are reduced. Every one cries out against it, and will not adventure another cent unless Congress takes off the duties.

Extract of a letter from the same to the same, dated

NEW YORK, 14*th November*, 1812.

I am much gratified to hear of such a favorable reception by the Committee of Naval Affairs. The question of the duties is, however, the main difficulty, and unless they are remitted, privateering is at an end. I find it impossible to dispose of a single share in the Anaconda. The duties is the evil complained of. All those who have had concern in, and who advocate that species of warfare, declare that, unless Congress take off the double duties, they will not adventure another cent.

TREASURY DEPARTMENT, *December 8th*, 1812.

SIR:

The documents in the treasury do not yet afford any satisfactory information respecting the value of the prizes made by private armed vessels, or the amount of duties derived from that source. In answer to the inquiry of the committee respecting the propriety of diminishing the duties on prize goods, I can only take an abstract view of the subject.

No part of the duties on prize goods ultimately falls on the captors. The duties on importations are paid by the consumers, whether the merchandise be captured by privateers, or regularly imported by merchants. There may be accidental exceptions, arising from such a superabundance of a particular article as will sink its price below the prime cost and charges. It is not believed that this is now the case, and it is very improbable, that, during the war, this should be the case, with respect to any species of foreign merchandise whatever. Coffee, which is the most abundant article, pays a duty of ten cents a pound. The price for exportation, in which case no duty is paid, is about six cents; and the price for home consumption, is at least sixteen cents. Indeed, it is evident that a reduction of duties will be of no use to the privateers, unless the merchandise continues to be sold at the same price as if the duties had not been reduced. In order to render the reduction beneficial to the captors of prize goods, the consumers must still pay the same price as heretofore; the only difference being, that the duties still thus levied upon them, would be paid to the captors, instead of being paid into the treasury.

The question, therefore, is simply whether it be necessary and proper to pay, from the treasury, to the privateers, a bounty equal to the amount of the reduction of duties on prize goods, asked for by the petitioners.

The argument probably urged in favor of that measure, is, that the bounty would, by increasing the number of privateers, have a tendency to increase the amount of captures. Thus, supposing that a reduction of duties, to one-half of their present rate, should produce a double number of captures, the enemy would be annoyed to a double extent, without any loss to the treasury. But it is not believed that the intended effect will be produced, at least to a degree sufficient to compensate for the loss on the revenue, or to outweigh another forcible objection to this measure.

In order to justify the payment of a bounty, it must be assumed, either that the price at which some captured articles can be sold is so low as not to render it worth the risk to send into port vessels laden with such articles; or that the bounty is necessary for the purpose of encouraging the fitting out of a number of armed vessels, sufficient to capture all the enemy's vessels which can be taken by privateers.

The first position is not believed to be correct. There are not any articles constituting the mass of enemy's cargoes, and liable to pay duty, which are not sufficiently valuable to make it an object to capture the vessel, and send her into port. Coffee, the article which pays the highest proportionate duty, and the value of which is most reduced, is worth six cents a pound, or one hundred and twenty dollars per ton. But, if the fact was true, the true remedy would be to diminish the duty generally, and not to give an exclusive bounty to the owners and crews of privateers. For, if the article be not worth sending in, after capture, it must be altogether impossible for the importing merchant to pay its prime cost, freight, and insurance, and, with those charges, to import such an article without considerable loss. As the last position rests on conjecture, it is less susceptible of being conclusively refuted. It appears, however, highly probable, that a greater number of privateers has been, and will, without any bounty, continue to be, employed, than is necessary for the greatest possible annoyance of the enemy's trade.

All common regular occupations will generally find their own level; and if left to themselves, the capital and labor employed on each, will regulate themselves so as to leave a moderate but adequate profit to the persons re-

spectively engaged in each branch. Some occupations, important to the community at large, may be so unprofitable, as not to be pursued to the extent required by the public interest. These form an exception, and may require an extraordinary encouragement from Government. But experience shows, that the occupations, where profit depends wholly, or in a great degree, on hazard, are generally overstocked, and attract a considerable capital, although there be a certain loss in the aggregate. This is daily exemplified in the case of lotteries, which are filled, although there is a certain and acknowledged loss of 15 per cent. on the whole amount of capital thus laid out by the adventurers. The hope of a prize, the uncertain and improbable chance of an easy, prompt, and great profit, are sufficient inducements to produce that effect. The occupation of privateers is precisely of the same species, with respect to hazard, and to the chance of rich prizes, and is, at this moment, still more encouraged by the want of employment for the capital and seamen, heretofore engaged in ordinary commercial pursuits.

If this view of the subject be correct, it necessarily follows, that a bounty may indeed still more increase the number of privateers, but without increasing, in any proportionate degree, the number of captures; that of existing privateers being already more than sufficient for the quantity of food afforded by the enemy's trade. The only probable effect will therefore be, a diminution of revenue, which must be supplied by another tax, and an unprofitable application of the national capital and labor, without inflicting any additional sensible injury on the enemy.

Should, however, the opinion, thus formed, be considered as erroneous, there is another forcible objection to the mode now proposed of giving an encouragement or bounty. I allude to the temptation and facility which the vicinity of the British colonies affords, of making collusive or pretended captures of British prohibited merchandise. It has been suggested, from a source in which confidence may be placed, that arrangements were already made, or at least contemplated, for that object. A reduction of duties, by increasing the profit, would operate as an insurance on the risk, and assist in defraying the expenses attending the transaction. It seems that, even supposing some additional encouragement to be necessary, it would be preferable to give it in some other shape, which should not be calculated to promote those fraudulent operations.

It may not be irrelevant to state, that it is doubtful whether, by the existing laws, private armed vessels and their prizes are liable to the payment of tonnage duty, and that the seamen, thus employed, are certainly exempt from the payment of hospital money.

I have the honor to be, with great respect, sir, your obedient servant,

ALBERT GALLATIN.

Honorable LANGDON CHEVES,
Chairman of the Committee of Ways and Means.

12th CONGRESS.] **No 382.** [2d SESSION.

DUTIES AND DRAWBACKS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, DECEMBER 21, 1812.

SIR: TREASURY DEPARTMENT, *December* 18, 1812.

In obedience to the permanent order of the House of Representatives, passed on the third of March, 1797, I have the honor to transmit a statement exhibiting the amount of duties and drawbacks on goods, wares, and merchandise, imported into the United States, and exported therefrom, during the years 1809, 1810, and 1811.

I have the honor to be, very respectfully, sir, your obedient servant,

ALBERT GALLATIN.

The Hon. the SPEAKER *of the House of Representatives.*

A Statement exhibiting the amount of Drawback payable on sundry articles exported from the United States, in the years 1809, 1810, *and* 1811, *compared with the amount of Duties collected on the same, respectively.*

SPECIES OF MERCHANDISE.	IN THE YEAR 1809.		IN THE YEAR 1810.		IN THE YEAR 1811.	
	Duties received.	Drawback payable.	Duties received.	Drawback payable	Duties received.	Drawback payable.
On Merchandise—	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.
Paying a duty of 15 per cent. *ad val.*	3,522,184	506,770	6,598,612	612,069	2,852,535	438,666
Do 17½ do -	939,667	78,809	1,592,219	38,975	484,048	38,030
Do 22½ do -	73,363	1,957	130,506	5,729	32,210	2,566
Wines, Madeira, - - -	174,290	10,435	176,208	21,085	169,031	17,256
Burgundy and Champaign, -	112	17	422	-	375	
Sherry and St. Lucar, -	137,543	1,846	31,082	8,914	1,808	
Claret, - - -	795	9,071	2,890	537	10,869	2,306
Lisbon, Oporto, &c. - -	66,733	3,879	37,435	651	37,361	3,157
Teneriffe, Fayal, &c. -	148,153	9,850	166,856	16,516	194,406	10,575
All other, - - -	20,763	120,217	72,181	29,120	194,020	61,464
Spirits, distilled from grain, - -	27,944	2,066	45,099	131	10,572	361
Do from other materials, -	1,390,970	68,918	1,269,976	33,192	964,447	21,622
Do from domestic produce, -	80	-	10	-	30	
Molasses, - - - -	274,982	1,941	385,999	969	427,011	926
Beer, Ale, and Porter, - -	4,816	625	12,635	100	3,616	174
Teas, Bohea, - - -	15,574	6,700	175,924	13,485	18,296	11,319
Souchong, - - -	37,054	182,791	449,634	43,059	124,146	31,944
Hyson, - - -	129,937	106,625	417,331	102,382	115,629	29,439
Other Green, - - -	150,406	67,338	518,925	76,687	376,535	17,934
Coffee, - - - -	1,936,508	1,480,297	1,563,159	1,206,337	1,457,152	550,607
Cocoa, - - - -	29,053	51,366	46,088	8,110	47,967	32,442
Chocolate, - - - -	50	-	80	-	55	

STATEMENT—Continued.

SPECIES OF MERCHANDISE.	IN THE YEAR 1809.		IN THE YEAR 1810.		IN THE YEAR 1811.	
	Duties received.	Drawback payable.	Duties received.	Drawback. payable.	Duties received.	Drawback payable.
	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.
Sugar, Brown,	1,285,422	735,144	1,300,367	577,394	1,452,539	96,228
White Clayed,	429,580	614,456	522,498	437,585	492,015	424,195
Loaf and Candy,	129	93	300	-	204	
Other refined,	31	2,122	2	-	79	
Almonds,	4,841	1,420	1,970	707	4,989	152
Currants,	1,620	-	2,087	1,456	2,087	
Prunes and Plums,	845	33	545	193	870	
Figs,	3,550	-	7,061	323	5,822	634
Raisins, in jars and boxes,	26,054	715	10,902	2,542	16,647	307
Do all other,	39,877	568	5,636	6,814	11,954	409
Candles, Tallow,	29	2,240	1,183	423	951	303
Wax and Spermaceti,	42	134	73	-	492	
Cheese,	1,766	10,046	2,905	290	882	325
Soap,	1,621	7,209	4,169	2,162	15,831	8,748
Tallow,	576	5,413	2,345	-	16,532	545
Spices, Mace,	3,142	4,388	23,276	5,582	15,849	17,696
Nutmegs,	24,199	2,018	48,284	39,361	73,320	43,744
Cinnamon,	349	-	108	-	8,061	5,437
Cloves,	10,284	4,188	24,444	19,432	35,236	26,208
Pepper,	286,065	363,313	349,262	279,783	169,834	190,337
Pimento,	14,532	673	22,622	1,912	15,283	809
Cassia,	3,618	7,453	16,355	8,425	11,535	5,140
Tobacco,	31	-	95	-	1,142	
Snuff,	199	656	756	520	80	
Indigo,	24,855	117,497	186,090	185,299	196,614	104,489
Cotton,	12,558	87,807	10,973	23,807	11,350	5,203
Powder, Hair,	5	37	1			
Gun,	3,274	487	1,178	279	160	
Starch,	43	-	260	-	140	
Glue,	2,377	-	3,772	465	576	
Pewter Plates and Dishes,	852	-	314	-	155	
Anchors and Sheet Iron,	12,414	-	12,878	-	5,069	
Hoop and Slit Iron,	3,960	1,654	8,691	905	1,764	743
Nails,	29,328	8,429	45,160	2,757	5,796	1,393
Spikes,	1,819	43	2,895	88	523	34
Quicksilver,	763	125	118	-	859	
Paints, Ochre, Yellow, in Oil,	145	-	162	-	11	
Dry Yellow,	526	-	664	-	1,362	
Spanish Brown,	12,345	165	9,920	475	224	139
White and Red Lead,	60,445	86	50,754	235	17,268	36
Lead, and manufactures of,	11,414	1,898	15,820	532	13,399	
Seines,	88	-	99			
Cordage, Tarred,	932	2,491	16,918	3,247	30,148	13,112
Do. Untarred,	316	8	2,292	27	3,088	271
Cables,	338	178	3,776	1,625	2,632	912
Steel,	14,839	1,954	15,092	3,883	4,749	1,289
Hemp,	17,188	697	178,760	-	221,434	2,125
Untarred Yarn,	-	-	-	-	4	
Twine and Pack-thread,	3,016	54	12,135	379	5,554	696
Glauber Salts,	169	-	265	-	-	61
Salt,	43					
Coal,	18,410	-	19,907	-	4,862	
Malt,	-	-	11	-	4	
Fish, Dried,	4,710	-	4,031	-	644	
Pickled, Salmon,	1,204	-	4,835	-	325	
Mackerel,	2,639	-	2,872	-	2,082	
All other,	1,363	-	802	-	119	
Glass, Black Quart Bottles,	4,700	670	12,912	358	2,042	173
Window,	45,854	284	51,299	988	13,033	70
Cigars,	44,956	6,224	41,893	10,285	28,114	4,101
Lime,	23	-	26			
Boots,	441	127	829	-	457	192
Shoes and Slippers of Silk,	275	1,197	445	-	1,130	148
Do. all other,	791	696	1,724	86	858	53
Cards, Wool and Cotton,	-	-	3	-	22	
Playing,	388	-	988	488	36	
Dollars,	11,559,185	4,706,608	16,562,080	3,839,160	10,450,960	2,227,245

TREASURY DEPARTMENT, *Register's Office, November* 19, 1812.

JOSEPH NOURSE, *Register.*

12th Congress.] No. 383. [2d Session.

IMPORTATIONS FROM BEYOND THE CAPE OF GOOD HOPE.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, DECEMBER 29, 1812.

Mr. Cheves, from the Committee of Ways and Means, to whom were referred the petitions of Simon Forrester, David D. Pulsifer, and Boardman and Pope, and others, importers of goods, wares, and merchandise, from British settlements beyond the Cape of Good Hope, praying to be permitted, on securing the duties payable on such goods, when legally imported, to sell and dispose of them, and so forth; also, a bill from the Senate, embracing the cases of the petitioners, reported—

The said bill, with sundry amendments; also, sundry documents explanatory of the subject.

Treasury Department, *December 10th*, 1812.

Sir:

I have the honor, in compliance with the request of the Committee of Ways and Means, to submit such information as appears to have been received at this office, concerning the importations from any of the ports of India, since the commencement of the operation of the non-importation act.

It will be recollected, that all the vessels which had cleared from the United States for any port beyond the Cape of Good Hope, prior to the 10th of November, 1810, were, by the non-importation act, of 2d March, 1811, exempted from its general provisions, and permitted to import their return cargoes. Of those cargoes, as they were entered without difficulty, no particular account has been received; and it is presumed that they were not intended to be embraced by the inquiry of the committee.

It is also possible that, on the subject of some of the importations, not permitted by the act abovementioned, letters may have been received from the parties, and that their names not being recollected, and no regular application for a remission of the forfeiture having been made, some of the cases, thus communicated, may now be accidentally omitted. Nor is it probable that application should have generally been made to the treasury, respecting vessels admitted to entry, by virtue of the act of 5th July, last, since it was evident, by the tenor of that act, that the ultimate disposition of the cargoes depended on a future act of Congress, and not in any degree on the Secretary of the Treasury. Indeed, it is known, from report, that two vessels of that description have arrived, of which no official information has been received.

The following cases have been officially communicated, viz:

The ship "Amiable" sailed from Philadelphia for the Isle of France, on the 22d of December, 1810; arrived to that place subsequent to its capture by the British, and returned to Philadelphia in August, 1811, with a cargo, the produce of that Island. On application to the treasury for a remission, it being certified by the district judge that the capture of the Isle of France by the British, which took place early in December, 1810, was not known at Philadelphia till the 2d of April, 1811, the forfeiture was unconditionally remitted.

The ship "Lark" also sailed for Isle of France on the 3d of January, 1811; arrived there, and returned to Philadelphia a few days after, and under the same circumstances as the ship "Amiable," with the exception of her having brought a small parcel of merchandise, presumed to be manufactures of British India, and which had been originally shipped, at Isle of France, on board of another vessel, bound to Philadelphia, as early as October, 1810, but was detained in port by reason of the attack and capture of the Island by the British. On application to the treasury for a remission, the forfeiture was unconditionally remitted, "except so far as relates to any articles of the produce or manufacture of any British possessions, other than the Isle of France, which may have been imported in the said vessel, the decision, in relation to such articles, being for the present suspended." It is not known whether that merchandise has been condemned, as there was some doubt as to the place where manufactured; but, if condemned, a remission will probably be granted, on terms at least as favorable as in the case of the "South Carolina," hereafter mentioned.

The brig "South Carolina" sailed from Philadelphia for Calcutta, on the 26th of December, 1810, with about 23,000 dollars on board, stated to have been shipped for the purpose of covering the expenses of the voyage, in case of a disappointment in the object of the said voyage, which was undertaken in order to bring from Calcutta the proceeds of funds, wholly belonging to citizens of the United States, and which were in British India prior to the President's proclamation of the 2d of November, 1810. The vessel, with a return cargo, (purchased with the said funds and outward cargo) sailed from Calcutta in October, 1811, bound to Philadelphia. The owners expecting the vessel, and finding the non-importation act still in force, employed pilots in the bay of Delaware, for the purpose of warning the vessel not to enter into the waters of the United States; but the vessel was compelled, by stress of water, to enter the port of Charleston, (where she arrived on the 27th of January, 1812) instead of proceeding to Philadelphia. On application to the treasury for a remission, and the abovementioned facts being proven, to the satisfaction of the district judge, and stated by him to be correct and true, the forfeitures were remitted, on condition "that, from the proceeds of sale of the cargo, the costs and double duties, as fixed by the act of 1st July, 1812, should be deducted; that the residue, if not exceeding the prime cost, freight, and charges, of said cargo, should be returned to the owners; but, in case of excess, so much only of the said residue as would be equal to the said prime cost, freight, and charges, should be returned to the owners; and that the balance, or surplus, should be divided in the same manner as the forfeiture would have been. The result of the sales is not known at the treasury; but there is reason to believe that they have not produced any surplus, and that the effects of the decision have only been the payment of double duties, and, in every other respect, an unqualified remission of the forfeitures.

The brig "Ellen Maria" sailed on the 10th of January, 1812, from Providence for the Isle of France, then a British colony, and thence bound, as is stated, for Smyrna. On her return voyage, and being informed at sea of the declaration of war, she proceeded to Boston, where she arrived prior to the 16th of September, 1812. No bond having been required at the Isle of France to land the cargo in the United States, the vessel is not embraced by the provisions of the act of 5th July last. The owners, from whom this statement of facts is obtained, have been informed that the Secretary of the Treasury had no authority to grant relief, except in the manner prescribed by law, viz: on application for remission, presented through the district judge, on whose statement of facts, alone, the Secretary of the Treasury could take the subject into consideration. No application has, as yet, been received.

The brig "Aurora" sailed in July, 1809, from New York, being cleared for Brazil alone, but with instructions to the captain to proceed thence to the South sea, and ultimately to Canton or Manilla. The vessel not being cleared for a port beyond the Cape of Good Hope, is not embraced within the exception made in favor of such vessels by the act of 2d March, 1811. The Aurora, after a long and circuitous voyage, arrived at Calcutta in September, 1811. She was chartered there on the 26th of December following, by citizens of the United States, who had knowledge of the non-importation act, but who seem to have presumed that the vessel, having sailed from the United States prior to the 10th of November, 1810, would, by virtue of the provisions of the act of 2d March, 1811, be permitted to bring a return cargo from British India. The same citizens purchased, at Calcutta, and shipped on board of the Aurora, a cargo of India goods; and, to accomplish the purchase, borrowed the necessary sum from a British house in that place. The policies of insurance were pledged to the lenders; and, by the terms of the agreement, the cargo was, in fact, on their risk, whilst at sea; but, from its arrival into the United States, the merchan-

dise was at the risk, and on account, of the American shippers, who are bound for the amount borrowed. The Aurora arrived at Philadelphia on the 16th of June, 1812, and an application has been made to the treasury for a remission. No decision has taken place; but the owners of the cargo have been verbally informed that the voyage from Calcutta, having been undertaken by them with a knowledge of the non-importation act, and without even the plea of having funds in India, which they wanted to bring to the United States, the transaction appeared, on their part, in the light of a direct and voluntary infraction of the law. As the cargo had not, however, been landed when the act of 5th July passed, and as that act, without reference to the time of arrival, or to any of the circumstances of the voyage, admits to entry all American vessels previously laden in India, for the landing of whose cargoes, in the United States, bond had been given, it appears that the Aurora is entitled to the benefits of that act; and it is believed that the owners of the cargo have availed themselves of its provisions, and that the cargo has been accordingly entered, and remains subject to the disposition of Congress. With respect to the vessel, a remission will, if necessary, be granted by the treasury, the owners having had no concern in, or control over, the illegal part of her employment.

The ship "American Hero" sailed on the 17th January, 1811, from Boston. The master sold her cargo at the Cape of Good Hope and the Isle of France; and having taken in payment, bills of exchange on Madras and Calcutta, proceeded there and purchased a cargo, for the landing of which, in the United States, bond was given. In conformity with orders from the owners, he thence went to Brazil, where he was not permitted to sell his cargo; and, after having waited several months, hearing of the last American embargo, and apprehending war, he left Brazil, and brought the vessel and cargo to Providence, where she arrived prior to September last.

The "Atalanta" arrived, prior to the 8th of November last, in Philadelphia, from Calcutta, via Rio Janeiro, with a valuable cargo. The circumstances of the voyage have not been communicated to the treasury.

The two last cases being clearly embraced by the act of 5th July, 1812, the parties have been informed that the cargoes must necessarily remain subject to the disposition of Congress, and that the Secretary of the Treasury had no power to interfere.

Another case has been mentioned, which, although no importation has taken place, ought, perhaps, to be stated. The brig "Daphne" sailed from Philadelphia, for Calcutta, in the Spring of 1811. According to orders, and in order not to infringe the law, the vessel, with her return cargo, proceeded to St. Bartholmew's. Being there when the declaration of war between the United States and Great Britain took place, and the act of 5th July last not being known, the cargo was landed, and the vessel discharged. By the provisions of the said act, the cargo is not admissible to entry, unless brought in the vessel on board of which it was laden in India; and the owners, who cannot now import it legally, are placed in a worse situation than those who have infringed the law.

I have the honor to be, with great respect, sir, your obedient servant,

ALBERT GALLATIN.

Hon. LANGDON CHEVES, *Chairman of the Committee of Ways and Means.*

Extract from a regulation for the conduct of the trade of foreign nations, with the ports and settlements of the British nation, in the East Indies, and for defining the duties to which such trade shall be subject at such of the said ports and settlements as are immediately dependent on the Presidency of Fort William. Passed by the Vice President, in Council, on the 30th April, 1811.

ART. 3.—First. Foreign European ships, belonging to countries having no establishment in the East Indies, and ships belonging to the United States of America, may, (when those countries and States, respectively, are in amity with his majesty) in like manner, [as in article 2 is granted to the ships of nations having settlements in the East Indies] freely enter the British sea ports and harbors in the East Indies; they shall be hospitably received there; and have free liberty to trade in imports and exports, conformably to the regulations of the place; provided, always, that they proceed from their own ports direct to the said British territories, without touching at any port or place, whatever, on the voyage out, except from necessity, and merely to procure refreshments or repairs, in case of distress or accidents in the course of such voyage, the burthen of the proof of which necessity to rest upon the parties.

Second. The vessels of the said European Powers, last aforesaid, and of the United States, shall not carry any of the articles exported by them from said British territories, to any port or place, except to some port or place in their own countries, respectively, where the same shall be unladen. The said ships shall not be cleared to carry on the coasting trade in India; but vessels going with their original cargoes, or part thereof, from one British port of discharge to another British port, are not be considered as carrying on the coasting trade.

Third. The said vessels shall not be allowed to proceed either with or without return cargo from the said British territories to the settlements or factories of any foreign European nation in India, or to the territory of any Indian or Chinese potentate or power, except from the like necessity as is before described, of which the proof shall rest with them. Nor shall the said vessels be allowed to enter the river in that part of the British territory situated in Bengal, for any other purpose than that of proceeding to the port of Calcutta for trade, refreshment, or repairs.

Fourth. In clearing out for their respective countries, the clearance shall be a direct one to the country, European or American, to which the vessel belongs, and to no other, whatever; they are to give bond, with the security of a resident in the country, that they will deliver the cargo at the port for which the clearance is made, and such bond is to be cancelled when a certificate from a British consul, or two known British merchants, resident at such port, is produced, of the bona fide delivery of the cargo there.

12th CONGRESS.] No. 384. [2d SESSION.

ASSAYS OF FOREIGN COINS.

COMMUNICATED TO THE SENATE, ON THE 31ST DECEMBER, 1812.

TREASURY DEPARTMENT, *December* 28, 1812.

SIR:

I have the honor to transmit, herewith, a letter from the Director of the Mint, containing the result of the assays of foreign gold and silver coins, made in pursuance of the act of the 10th of April, 1806, entitled "An act regulating the currency of foreign coins in the United States."

I have the honor to be, respectfully, sir, your obedient servant,

ALBERT GALLATIN.

The honorable the PRESIDENT *of the Senate.*

MINT OF THE UNITED STATES, *December* 21, 1812.

SIR:

Agreeably to your directions, of the 7th instant, I have caused assays to be made of the several species of foreign gold and silver coins, made current by an act of Congress, of the 16th of April, 1806, the result of which, according to the Assayer's report, is as follows:

Gold coins of Great Britain.

						C.	grs.	
No. 1,	made of	5	pieces of different dates prior to	1806,		22	0	
2,	"	5	do. dated	1806,		22	0	
3,	"	5	do. dated	1808,		22	0	
4,	"	5	do. dated	1809,		22	0	
5,	"	5	do. dated	1810,		22	0	

Gold coins of France.

No. 1,	made of	5	pieces of different dates prior to	1806,		21	$2\frac{1}{2}$	
2,	"	4	do. dated	1806,		21	$2\frac{1}{2}$	
3,	"	4	do. dated	1807,		21	$2\frac{1}{2}$	
4,	"	4	do. dated	1808,		21	$2\frac{1}{2}$	
5,	"	1	do. dated	1809,		21	$2\frac{1}{2}$	
6,	"	4	do. dated	1810,		21	$2\frac{1}{2}$	
7,	"	1	do. dated	1811,		21	$2\frac{1}{2}$	
8,	"	1	do. dated [Napoleon Emperor]	1811,		21	$2\frac{1}{2}$	Average, 21 $2\frac{1}{2}$

Gold coins of Spain.

No. 1,	made of	5	pieces of different dates prior to	1806,		20	$3\frac{1}{2}$	
2,	"	5	do. dated	1806,		20	3	
3,	"	5	do. dated	1807,		20	$3\frac{1}{2}$	
4,	"	5	do. dated	1808,		20	$3\frac{1}{2}$	
5,	"	5	do. dated	1809,		20	3	
6,	"	4	do. dated	1810,		20	3	
7,	"	1	do. dated	1811,		20	$3\frac{1}{2}$	
8,	"	1	do. dated [Joseph Napoleon]	1809,		20	$3\frac{1}{2}$	Average 20 $3\frac{9}{32}$

Gold coins of Portugal.

No. 1,	made of	5	pieces of different dates prior to	1806,		22	0	
2,	"	5	do. dated	1806,		22	0	
3,	"	1	do. dated	1807,		22	0	
4,	"	2	do. dated	1808,		22	0	
5,	"	5	do. dated	1809,		22	0	
6,	"	5	do. dated	1810,		22	0	
7,	"	5	do. dated	1811,		22	0	

Silver coins of France.

					Oz.	dwt.	grs.	
No. 1,	made of	4	pieces of different dates, [crowns]		10	18	6	
2,	"	4	pieces of different dates, [five francs]		10	16	0	

Silver coins of Spain.

No. 1,	made of	5	pieces of different dates prior to	1806,	10	15	12		
2,	"	5	do. dated	1806,	10	15	12		
3,	"	5	do. dated	1807,	10	15	00		
4,	"	5	do. dated	1808,	10	15	00		
5,	"	5	do. dated	1809,	10	15	12		
6,	"	5	do. dated	1810,	10	15	12		
7,	"	5	do. dated	1811,	10	15	12		Aver. 10.15.84

From the foregoing report of the Assayer, it will appear—

1. That the gold coins of Great Britain and Portugal are all uniformly of the same quality, and exactly the same with the gold coins of the United States, and hence their intrinsic value is at the rate of 100 cents for 27 grains, or $88\frac{8}{9}$ cents per pennyweight.

2. That the gold coins of France are also very nearly of a uniform quality, and their intrinsic value, at the rate of 100 cents for $27\frac{45}{100}$ grains, or $87\frac{42}{100}$ cents per pennyweight.

3. That the gold coins of Spain are somewhat variable in their quality, the average (20 $3\frac{9}{32}$) will give their value at the rate of 100 cents for $28\frac{53}{100}$ grs. or $84\frac{12}{100}$ cents per dwt.

4. That the intrinsic value of the French crown, supposing its weight 18 dwts. 17 grs. is $109\frac{79}{100}$ cents; and that of the five franc piece, susposing its weight 16 dwts. 2 grs.=$93\frac{21}{100}$ cents.

5. That the intrinsic value of the Spanish dollar, supposing it of the full weight of 17 dwts. 7 grs. is $100\frac{29}{100}$ cents.

It may, however, be observed that both the French crown and Spanish dollar will most frequently fall short of the above weights.

I have the honor to be, your most obedient faithful servant,

R. PATTERSON.

The Honorable ALBERT GALLATIN, *Secretary of the Treasury.*

12th Congress.] No. 385. [2d Session.

MINT.

COMMUNICATED TO THE SENATE, JANUARY 4, 1813.

To the Senate and House of Representatives of the United States:

I lay before Congress, for their information, a report of the Director of the Mint.

JAMES MADISON.

January 4th, 1813.

MINT OF THE UNITED STATES, *January 1st*, 1813.

SIR:

I have the honor of laying before you a report of the operations of the mint for the last twelve months. From the statement of the treasurer, herewith transmitted, it will appear, that, during the above period, there have been struck at the mint,

In gold coins, 58,087 pieces, amounting to $290,435.
In silver coins 1,628,059 pieces, amounting to $814,029 50
In copper coins, 1,075,500 pieces, amounting to $10,755.

Making, in the whole, two millions seven hundred and sixty-one thousand six hundred and forty-six pieces of coin, amounting to one million one hundred and fifteen thousand two hundred and nineteen dollars and fifty cents.

The supply of gold and silver bullion still continues to be abundant—the deposites for coinage, at this time in our vaults, amounting to upwards of half a million of dollars.

I have the honor to be, sir, with the greatest respect, your faithful servant,

R. PATTERSON.

JAMES MADISON, *President of the United States.*

A statement of the Coins struck at the Mint of the United States, from the 1st of January to the 31st December, 1812, inclusive, viz:

	GOLD COINS. Half Eagles.	Amount in dollars.	Total.
Quarter ending 31st March, 1812,	16,983	$84,915	
Do. 30th June,	22,152	110,760	
Do. 30th September,	8,406	42,030	
Do. 31st December,	10,546	52,730	
58,087 pieces of gold coins,	58,087		
Total amount of gold coins,			$290,435 00
	COPPER COINS. Cents.		
Quarter ending 30th June, 1812,	554,500	5,545	
Do. 30th September,	243,000	2,430	
Do. 31st December,	278,000	2,780	
1,075,500 pieces of copper coins,	1,075,500		
Total amount of copper coins,			10,755 00
	SILVER COINS. Half Dollars.		
Quarter ending 31st March, 1812,	393,618	196,809	
Do. 30th June,	397,020	198,510	
Do. 30th September,	437,726	218,863	
Do. 31st December,	399,695	199,847 50	
1,628,059 pieces of silver coins,	1,628,059		
Total amount of silver coins,			814,029 50
Whole number, 2,761,646 pieces of all the coins.	Amount of the coins in 1812,		$1,115,219 50

MINT OF THE UNITED STATES, *Treasurer's Office, Philadelphia, 31st December*, 1812.

BENJAMIN RUSH.

An abstract of the ordinary expenses of the Mint of the United States, from 1st January to 31st December, 1812, inclusive, viz.

	Salaries.	Wages.	Incidental.	Total.
Quarter ending 31st March, 1812, - - -	$2,525 00	$1,910 49	$482 54	$4,918 03
Do. 30th June, - - -	2,525 00	1,933 48	696 72	5,155 20
Do. 30th September, - - -	2,525 00	1,952 26	373 69	4,850 95
Do. 31st December, - - -	2,525 00	1,865 62	994 56	5,385 18
	$10,100 00	$7,661 85	$2,547 51	
Amount, - -	- -	- -	- -	$20,309 36

MINT OF THE UNITED STATES, *Treasurer's Office, Philadelphia, 31st December*, 1812.

BENJAMIN RUSH.

12th CONGRESS.] No. 386. [2d SESSION.

TREASURY NOTES.

COMMUNICATED TO THE SENATE, JANUARY 23, 1813.

To the Senate of the United States:

I transmit to the Senate a report of the Secretary of the Treasury, complying with their resolution of the 20th instant.

JAMES MADISON.

January 23d, 1813.

TREASURY DEPARTMENT, *January 22d*, 1813.

The Secretary of the Treasury respectfully submits the enclosed statements, prepared in conformity with the resolution of the Senate of 20th instant.

For all the treasury notes which have been disposed of, credit has been given, by the respective banks, to the Treasurer of the United States, on the days from which such notes, respectively, were dated, and commenced to bear interest.

Respectfully submitted.

ALBERT GALLATIN.

The PRESIDENT *of the United States.*

Statement exhibiting the weekly state of the Treasurer's account with sundry banks, purchasers of Treasury Notes, from the dates, respectively, when such purchase was made, to the 4th January, 1813, taken from the weekly returns of the Treasurer of the United States to the Secretary of the Treasury.

NAMES OF BANKS.	Amount of cash in each bank, by the treasurer's return, dated 1812.													
	October 1.	October 12.	October 19.	October 26.	Novem. 2.	Novem. 9.	Novem. 16.	Novem. 23.	Novem. 30.	Decem. 7.	Decem. 14.	Decem. 21.	Decem. 28.	1813. Jan'y. 4.
Manhattan Company,	165,608 00	399,618 00	190,861 22	415,486 22	355,698 33	230,431 90	467,652 41	458,898 54	479,906 74	505,791 34	786,838 57	584,993 93	(a.)	80,618 99
Mechanics', N. York,	244,132 53	395,296 27	235,296 27	277,096 46	227,096 46	147,096 46	156,296 46	272,539 69	272,539 69	79,770 99	277,770 99	247,770 99	247,012 62	282,420 14
Bank of Pennsylvania,	301,758 79	415,758 79	336,879 16	322,879 16	345,132 68	633,132 68	400,932 68	945,062 54	868,025 75	813,625 75	939,925 75	908,867 41	1182,889 75	537,321 84
Farm. & Mech. Bank,	248,648 40	167,629 98	167,629 98	160,423 25	125,705 75	310,205 75	402,152 42	432,027 42	441,262 02	386,262 02	403,279 68	293,316 10	350,391 10	363,210 81
Farm. Bk. of Alexan.	-	-	-	-	40,000 00	120,000 00	120,000 00	82,500 00	82,500 00	82,500 00	82,500 00	95,000 00	95,000 00	95,000 00

(a.) Overdrawn, $19,381 01.

Statement of 3,180,000 dollars, in Treasury Notes, sold to, or contracted for by, sundry banks, previous to the 4th December, 1812; showing the time when the same were sold or contracted for, the days on which they were dated, and on which their amount was credited, or engaged to be credited to the Treasurer of the United States.

NAMES OF BANKS.	Times of sales of notes.	Days on which the notes were dated, and on which their amount was credited, or engaged to be credited, to the Treas'r.						
		Oct. 1, 1812.	Nov. 1, 1812.	Nov. 11, 1812.	Dec. 1, 1812.	January 1, 1813.	February 1, 1813.	Amount.
State Bank, Boston,	November, 1812	-	-	-	-	200,000	200,000	400,000
Manhattan Company,	September, do.	200,000	200,000	-	200,000	200,000	200,000	1,000,000
Mechanics' Bank of New York,	Sept. and Nov. do.	200,000	-	-	200,000	200,000	-	600,000
Trenton Bank,	-	-	-	(a.) 30,000	-	-	-	30,000
Bank of Pennsylvania,	September, 1812	100,000	200,000	(b.) 300,000	200,000	-	-	800,000
Farmers and Mechanics' Bank,	Do. do.	-	200,000	-	-	-	-	200,000
Union Bank, Georgetown,	November, do.	-	-	-	-	50,000	-	50,000
Farmers' Bank of Alexandria,	October, do.	-	100,000	-	-	-	-	100,000
		500,000	700,000	330,000	600,000	650,000	400,000	3,180,000

(a.) No account is kept by the treasurer with the Trenton Bank. The sum of $30,000, for the purchase of these notes, was paid into the Bank of Pensylvania, and the notes furnished out of a sum of $500,000, placed in that bank, to be sold by the cashier to any persons, or corporate bodies, who might apply for them.

(b.) This amount, of 300,000 dollars, was purchased by the Bank of Pennsylvania, out of the sum of 500,000 dollars placed in the hands of the cashier of that institution for sale, as stated in the preceding note. All the treasury notes contained in this statement, other than this portion of 300,000 dollars to the Bank of Pennsylvania, and the 30,000 dollars to the Trenton Bank, were purchased or contracted for directly at the treasury.

12th Congress.] No. 387. [2d Session.

PROTECTION TO MANUFACTURES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 6, 1813.

WASHINGTON, *February* 6, 1813.

SIR:

The object of my petition is to obtain a duty on the importation of all copper which shall have been manufactured into sheets or bolts. It is not with me an object, at present, to have a duty laid on copper wire; but I conceive there is, at least, every reason in favor of a duty on wire, that exists for a duty on sheets or bolts. At the same time that a duty is asked on copper so manufactured, I would suggest the leaving of copper, in a crude state, to be free from duty.

The materials which I have manufactured, have been copper in an unrefined state, which has been imported from the western coast of South America, from Buenos Ayres, from Caraccas, from Mexico, by way of Vera Cruz and Havana, and from the Levant. The quantity to be obtained from these places is ample for every purpose. The mines in this country, so far as they have been explored, have not furnished sufficient assurance that a supply can be obtained from them. But, were the manufacture of copper, from the crude state, more general in practice, the increased facilities would, probably, occasion the known mines to be wrought.

I do not know, with any degree of certainty, what quantity of copper, in all its forms, is consumed in this country; perhaps I am not far from the amount when I say, five hundred tons, annually.

I understand, from Mr. Revere, that he can manufacture, taking the material in a crude state, from one to two hundred tons. I can manufacture, with my works, in their present state, one hundred tons, annually; and I can, if I consider the business as affording sufficient encouragement, construct them so as to double that quantity. Mr. Livingston, I suppose, can effect as much as either Mr. Revere or myself.

Considering the progress of these works, and that laying a duty will produce others, probably, I cannot doubt that works in this country will, at no distant period, be constructed to refine and manufacture as much copper as can be consumed in the United States.

With regard to a duty on crude copper, it may be a question whether the object of revenue, or encouragement to the infant manufacture, should preponderate. If, for the sake of revenue, a duty ought to be laid, I would conceive every doubt must be extinguished as to the policy of laying a duty on the material, in a higher state of manufacture. But, considering the uncertainty of an early resource in our own mines, and the assistance which manufactures require, in order to prosper in their first introduction into the country, I trust it will be judged good policy to extend to those now rising, the advantage of having the crude material exempt from duty.

When the mines of this country afford an expectation that they will be adequate to our wants, it may then become a question, whether the crude copper from Spanish America and the Levant may also be included amongst articles paying a duty.

I have not here the means of showing, and I cannot state, with absolute assurance of the fact, that a considerable quantity of the copper from South America has been usually manufactured in Great Britain. In former times, the most of that copper went to Cadiz; and, I believe, a considerable portion found its way to England. I have not thought it necessary to inquire particularly into this subject; but I believe, from such loose information as I have, that the quantity which has gone usually to England was considerable.

Of late years, considerable quantities have been brought to this country, which, there being but very limited means of working here, have been shipped to Europe and to Canton, and I believe to some other places beyond the Cape of Good Hope.

It may be a question, whether, contemplating a duty, there should be a distinction between brazier's copper and sheathing copper and bolts. Sheathing copper and bolts being used for ship-building, I conceive to stand on the same footing, and I would suppose the same policy which requires a duty on sail-cloth, hemp, cordage, and every other imported article necessary in constructing and fitting out a ship, will apply to copper. It need not be feared that this duty will depress, in any degree worthy of consideration, the shipping interest. The tonnage duty, and the duty on the articles mentioned, I consider equally objectionable. And here I would submit to the consideration of the committee, the object of having works which may, by their stock of copper in its various stages, necessarily on hand, together with apparatus and skilful workmen, not less important, afford a supply of this article indispensable in time of war, when we may not have the means of importing it.

The duty on sheathing copper may, in some degree, cause ships to be coppered in England, which, otherwise, would be coppered in this country. But this objection I set down as of little avail: for, if the copper is to be free of duty, whether in the hold or on the bottom of the vessel, the only advantage from bringing it in the vessel is, that our shipwrights will have the employment of fastening it on the vessel when it may arrive.

With regard to the duty on brazier's copper, it is to be considered that but an inconsiderable portion of brazier's copper is used for any other purpose than that of making stills. The duty on that copper amounts to little else than a tax on distillation.

I say, confidently, that the braziers cannot suffer any thing of importance by a duty on brazier's copper.

The duty on brazier's copper will not give British braziers such an advantage as to enable them to compete with our braziers in making stills and other vessels, to be used in this country. The increased freight of hollow ware is greatly against the British brazier. The variety in the capacity, form, and weight of stills, and other vessels used here, would oblige the importers of such wares, from England, to import a great portion of unsaleable vessels.

The fact is, that, in this country, the stills are generally made in the towns adjacent to the respective distilleries, that the vessels may be adapted to the wants, to the circumstances, and to the caprice of the respective distillers; and if a large quantity of stills, of any given form, capacity, or weight, or any assortment that could be preconceived, were imported, a great portion would, in general, be without purchasers. From the knowledge I have already acquired on the subject, I consider a tailor as having as much reason to fear that a duty on cloth will cause ready-made clothes to be imported from England, as that the braziers in this country have any thing to fear from this duty.

I have stated that, with my present works, I can manufacture one hundred tons annually. I am not here prepared with testimony of this fact, but I will, if required, produce evidence which shall be satisfactory. The quality I state to be excelled by none.

I have now on hand, about one hundred and seventy tons of crude copper. Should importations from England be free in a short space of time, and no duty be laid, an inundation of sheet copper may force me to seek a foreign market instead of having it manufactured, as, in that case, I might not choose to contest with the British manufactures, which have been centuries in progressive improvement, and which have attained to such great perfection.

I am, sir, your obedient servant,

LEVI HOLLINGSWORTH.

The Honorable THOMAS NEWTON,
Chairman of the Committee of Commerce and Manufactures.

WASHINGTON, *February* 6, 1813.

SIR:

The manufactory which I am interested in is capable, on its present establishment, to finish, with one set of workmen, three tons of copper in a week, without any extension of *works*; by employing two sets of workmen, we could nearly double that quantity.

In the year 1800 or 1801, we had a contract with the Navy Department, for a quantity of bolts, sheets, &c., to the best of my recollection about 350,000 lbs. which we delivered in two years, without interfering with our ordinary business. From the best information I have obtained, there was imported, the last year, from England, into the United States, short of five hundred tons of copper; this I consider to be an unusual quantity, as the market had been nearly drained, from the operation of the non-intercourse and non-importation laws, and many persons, who had funds in England, ordered copper to be shipped, who have not heretofore been importers of that article; allowing, then, for argument, for it is impossible to be accurate without recurring to documents, that four hundred tons are wanted annually, Mr. Hollingsworth can manufacture one hundred tons, Mr. Livingston one hundred, and our establishment one hundred and fifty tons. There cannot a doubt exist but each of us could double the quantity, provided the Government should protect us by laying a duty, and, no doubt, other manufactories would be established.

We depend, for the raw material, from abroad, viz: from Smyrna, Sweden, and South America.

Crude copper being an article of export from those places, particularly Smyrna and South America, whenever the merchant can be assured of not sustaining a loss, he makes his remittance in copper, as, there being no freight, the copper answering for ballast; therefore, in time of peace, we are sure of a sufficient supply, and should we be engaged in a long war, without doubt some of the mines in our country would be explored.

Notwithstanding the large quantity of copper raised in England, crude copper is always admitted when imported direct from the place of its origin.

When our revenue laws, regulating the duty on copper, were made, copper was not used in this country for building of vessels; in fact, at that time, it was only partially used in Europe. It has since become general, both in Europe and this country; the law, therefore, could not provide for this article, otherwise it would, without doubt, as almost every article used in building and equipping vessels are subject to duty, say, *cordage*, *duck*, *sheathing paper*, *and nails*, *&c.* The law says, "copper in plates, pigs, and bars, free;" but it provides for all copper manufactures paying a duty. Under that section the collectors demanded a duty on bolts and sheathing copper; some importers contended that bolts and sheathing was plates and bars, and, by a decision of the Supreme Court of the United States, established it so. When our works were erected, *bolts*, particularly, were subject to duty, and the report of the committee of Commerce and Manufactures, made on our petition, showed that, in the year 1808, that committee was of the same opinion. I have not, in our petition, requested a duty on brazier's copper, from the opposition which our former petition met with from those gentlemen; although I have every reason to believe that they (the braziers) would not be injured by a duty, as brazier's copper has always been at an advanced price of sheathing copper, more than the difference of cost; the importer is the only person who can be affected, and he will only be obliged to resign part of his profits to the Government; and, I have reason to believe, the importers were really the persons that remonstrated to our former petition, although signed by the coppersmiths and braziers. Our wish, therefore, is, to have a duty that will protect our manufactories whenever the intercourse shall be restored between this country and England. For, whenever that event takes place, our manufactories will be destroyed, unless the Government protect them by a duty.

Which is respectfully submitted by, sir, your most obedient very humble servant,

JOSEPH W. REVERE.

Honorable THOMAS NEWTON,
Chairman of the Committee of Commerce and Manufactures.

12th CONGRESS.] No. 388. [2d SESSION.

SINKING FUND.

COMMUNICATED TO THE SENATE, FEBRUARY 8, 1813.

The Commissioners of the Sinking Fund respectfully report to Congress as follows:

That the measures which have been authorized by the Board subsequent to their last report, of the 5th of February, 1812, so far as the same have been completed, are fully detailed in the report of the Secretary of the Treasury to this Board, dated the 5th day of the present month, and in the statements therein referred to, which are herewith transmitted, and prayed to be received as part of this report.

WM. H. CRAWFORD, *President of the Senate, pro tempore.*
J. MARSHALL, *Chief Justice of the United States.*
JAS. MONROE, *Secretary of State.*
ALBERT GALLATIN, *Secretary of the Treasury.*

WASHINGTON, *February* 6, 1813.

The Secretary of the Treasury respectfully reports to the Commissioners of the Sinking Fund—

That the balance of moneys advanced on account of the public debt, remaining unexpended at the close of the year 1810, and applicable to payments falling due after that year, which balance, as appears by the statement B, annexed to the last annual report, amounted to four hundred and ninety-three thousand one hundred and seventy-four dollars seventeen cents, - - - -	$493,174 17
Together with the sums disbursed from the treasury during the year 1811, on account of the principal and interest of the public debt, which sums, as appears by the statement C, annexed to the last annual report, amounted to eight millions one hundred and forty-eight thousand and ninety-five dollars, - - - - - - - - - - - - - -	8,148,095 00
Together with a further sum arising from profit in exchange on remittances from America to Europe, purchased during the year 1811, amounting, as appears by the statement D, annexed to the last annual report, to fifty-six thousand seven hundred and twenty-six dollars fourteen cents, -	56,726 14
And with the further sum of £4,900 sterling, in bills taken in payment of the principal of an equal sum of protested bills, as appears by the same statement D, and equal, at par, to - -	21,777 78
And amounting, together, to the sum of eight millions seven hundred and nineteen thousand seven hundred and seventy-three dollars nine cents, - - - - - - - -	$8,719,773 09

Have been accounted for in the following manner:

I. There was repaid into the treasury, during the year 1811, on account of the principal of moneys heretofore advanced for the payment of the public debt, including the amount of sundry bills of exchange received in lieu of others previously purchased, which had been protested, as appears by the statement E, annexed to the last annual report, the sum of one hundred and sixty-eight thousand four hundred and forty-four dollars, forty-five cents, - - - - - $168,444 45

II. The sums actually applied, during the same year, to the payment of the principal and interest of the public debt, as ascertained by accounts rendered to the Treasury Department, amounted, as will appear by the statement A, to eight millions and forty-eight thousand eight hundred and fourteen dollars seventy-nine cents, viz:

1. Paid in reimbursement of the principal of the public debt, - -	$5,543,606 39	
2. Paid on account of the interest and charges on the same, - -	2,505,208 40	
		8,048,814 79

III. The balance remaining unexpended at the close of the year 1811, and applicable to payments falling due after that year, as ascertained by accounts rendered to the Treasury Department, amounted, as will appear by the statement B, to five hundred and two thousand five hundred and thirteen dollars eighty-five cents, - - - - - - - - - - 502,513 85

$8,719,773 09

That, during the year 1812, the following disbursements were made out of the Treasury on account of the principal and interest of the public debt, viz:

I. On account of the interest and reimbursement of the domestic funded debt, - - -		$3,845,117 34
II. On account of the domestic unfunded debt, - - - - -	$945 04	
And of the debt due to foreign officers, - - - - - -	1,444 17	
		2,389 21
III. On account of the interest on Louisiana stock, and on converted stock, payable in Europe, -		627,051 64
Amounting, together, as will appear by the annexed list of warrants, marked C, to four millions four hundred and seventy-four thousand five hundred and fifty-eight dollars nineteen cents, -		$4,474,558 19

Which disbursements were made out of the following funds, viz:

I. From the funds constituting the annual appropriation of eight millions of dollars, for the year 1812, viz:

From the fund arising from the interest on the debt transferred to the Commissioners of the Sinking Fund, as per statement I, - - - - - - - - - - -		$1,899,125 22
From the fund arising from the sale of public lands, being the amount received into the treasury, from 1st October, 1811, to 30th September, 1812, per statement K, - - - - -		822,599 64
From the proceeds of duties on goods, wares, and merchandise, imported, and on the tonnage of vessels, - - - - - - - - - - - - -		1,727,906 03
Amounting, together, to - - - - - - - - - -		$4,449,630 89
Which sum of - - - - - - - - -	$4,449,630 89	
Being deducted from the annual appropriation of - - - -	8,000,000 00	
Leaves an unexpended balance, to be applied during the year 1813, in addition to the appropriation for that year, of - - - - - - - -	$3,550,369 11	
II. From repayments into the treasury on account of moneys heretofore advanced for the payment of dividends on the domestic funded and unfunded debt, as will appear by the statement E, -		24,927 30
		$4,474,558 19
That the above mentioned disbursements, together with the above stated balance, which remained unexpended at the close of the year 1811, of - - - - - - - -		502,513 85
And together with a further sum, arising from profit on remittances from America to Europe, purchased during the year 1812, and amounting, as will appear by the statement D, to - -		91,532 88
Making, together, five millions and sixty-eight thousand six hundred and four dollars ninety-two cents, - - - - - - - - - - - - - -		$5,068,604 92

Will be accounted for in the next annual report, in conformity with the accounts which shall then have been rendered to the Treasury Department.

That, in the meanwhile, the manner in which the said sum has been applied, is estimated as followeth:

I. The repayments into the treasury, on account of the principal of moneys advanced for the payment of dividends on the domestic funded and unfunded debt, have, during the year 1812, amounted, as by the above mentioned statement E, to - - - - - - - - -		24,927 30
II. The sums actually applied during the year 1812, to the principal and interest of the public debt, are estimated as follows:		
1. Paid in reimbursement of the principal of the public debt, - - -	$2,262,690 01	
2. Paid on account of interest and charges on the public debt, - -	2,422,060 14	
As will appear by the estimate F.		4,684,750 15
III. The balance which remained unexpended at the close of the year 1812, and applicable to payments falling due after that year, is estimated, per estimate G, at - - - - -		358,927 47
		$5,068,604 92

That, in conformity with the resolution of the Commissioners of the Sinking Fund, of the 19th of June, 1812, copy whereof is hereunto annexed, marked M, the residue of the converted stock was reimbursed at the close of the year 1812; and that, in conformity with the resolution of the said commissioners, of the 6th of July, 1812, copy of which is annexed, marked N, 179,300 dollars of Louisiana domestic six per cent. stock, 14,000 dollars (nominal) of deferred six per cent. stock, and 57,000 dollars of six per cent. stock, of 1812, have been purchased previous to the 31st December, 1812, having cost, together, 242,847 dollars 39 cents, as will more particularly appear in the statement marked L.

And that the statement H exhibits the amount of stock transferred to the Commissioners of the Sinking Fund, and to the Treasurer of the United States, in trust for said States, and standing on the books of the treasury on the 31st December, 1812; no stock having been transferred in payment for lands, during the year 1812.

All which is respectfully submitted.

ALBERT GALLATIN.

TREASURY DEPARTMENT, *February 5th*, 1813.

A.

Statement of the application, during the year 1811, *of the funds provided for the payment of the principal and interest of the public debt.*

I. *Payments on account of the principal of the public debt.*			
Of the domestic debt.			
Annual reimbursement of old six per cent. stock, - - -	$1,074,203 05		
Do. Do. of deferred do. - - -	424,951 05		
		1,499,154 10	
Reimbursement of a part of the converted six per cent. stock, - -		1,294,452 29	
Repayment of temporary loan, obtained from the Bank of the United States, - - - - - - - - - -		2,750,000 00	
			5,543,606 39
II. *On account of interest and charges.*			
1. On the domestic debt.			
Interest for the year 1811, on the several species of the domestic funded debt, as settled at the treasury, - - - - -		1,683,225 13	
Do. on Louisiana stock domesticated, - - - - -		24,051 00	
Do. on temporary loan from Bank of the United States, -		69,842 45	
2. On the foreign debt.			
Interest on exchanged and converted stocks, payable in Amsterdam, - - *Guilders*, 5,614 0 8, at 40 cents, $2,245 61			
Do. do. in London, £3,977 18 11, at 4*s*. 6*d*. 17,679 76			
	19,925 37		
Do. on Louisiana stock from 1st July, 1810, to 30th June, 1811, viz:			
Payable in Amsterdam, *G*. 750,000 00, at 40 cents, $300,000			
Do. in London, £81,905 17, at 4*s*. 6*d*. 364,026			
	664,026 00		
Commissions and charges, viz: at Amsterdam, including *G*. 5,247 9.			
Interest on advances of the commissioners, - *G*. 10,681 18 11, at 40 cts. $4,272 77			
At London, - - £484 1 00, at 4*s*. 6*d*. 2,151 33			
	6,424 10		
Loss in exchange in drawing *G*. 400,000 from London to Amsterdam, (cost £45,412 12 4,) - - (*a*.) $41,833 85			
Deduct gain on specie shipped to Amsterdam, by the Constitution frigate, *G*. 12,161 10, - - - 4,864 60			
	36,969 25		
Commissions to agents in America, for purchasing bills, - -	745 10		
		728,089 82	
			2,505,208 40
			$8,048,814 79

(*a*.) There was a gain in exchange on the remittance of this sum, of £45,412 12 4 from America to England, (which is accounted for as part of the sum of $56,726 14, the amount of gain in exchange on remittances in the year 1811) of - - - - - - - - - - - - - $38,368 87

So that the real loss in exchange, on the whole of the transaction, is only - - - 3,464 98

$41,833 85

Or, a little more than 2 per cent. on the 400,000 guilders.

TREASURY DEPARTMENT, *Register's Office*, *February* 4, 1813.

JOSEPH NOURSE, *Register*.

B.

Statement of the provision made, before the 1*st day of January*, 1812, *for the payment of the principal and interest of the public debt falling due after that day.*

I. *On account of the Foreign Debt.*

1. Cash in the hands of commissioners and agents in Europe, viz:			
In London, on 31st December, 1811, - - - -	£81,874 00 9		
Deduct amount of a draft on them, by the commissioners in Amsterdam, credited in Amsterdam prior to 31st December, 1811, though not charged in London till after that day,	45,412 12 4		
	£36,461 08 5, at 4*s*. 6*d*.		$162,050 76
In Amsterdam, on the same day, - - - -	*G*. 557,920 00		
Deduct amount of moneys received by the commissioners before 1st January, 1812, but not paid at the treasury till after that day, - - - - - -	15,641 18		
	G. 542,278 02, at 40 cts.		216,911 24
2. Remittances outstanding, viz:			
Amount paid for at the treasury, and remitted to London before 1st January, 1812, but not received by the agents till after that day,	£6,398 16 10, at 4*s*. 6*d*.		28,439 30
			407,401 30

3. Amount of payments made at the treasury before the 1st January, 1812, for bills which have been protested for non-payment, and which, on that day, had not been repaid into the treasury, viz:

Amount outstanding previous to the year 1809, as explained in the report of February 3, 1809,	$13,357 00		
Do. do. of bills purchased in 1810, and protested for non-payment, (*a.*)	8,888 88		
		22,245 88	
			429,647 18

II. *On account of the Domestic Debt, viz:*

1. Cash in the hands of commissioners of loans, deceased, and out of office,	$9,061 85		
2. Do. do. of commissioners in office, applicable to payment of dividends,	1,226,069 92		
3. Do. do. of the treasurer, as agent for the commissioners of the sinking fund,	307,662 08		
		1,542,793 85	
4. Do. heretofore advanced to a commissioner of loans, no longer in office, for the reimbursement of exchanged stock, and remaining unapplied,		3,821 61	
		1,546,615 46	

The demands to be satisfied out of these funds, on the 1st January, 1812, were as follows, viz:

1. Dividends payable by the commissioners of loans, including the dividends due on that day, and exclusive of dividends no longer demandable at their offices,	1,216,913 81		
2. Dividends on stock standing on the treasury books, beyond the amount advanced to the cashiers for their payment,	58,853 50		
3. Unclaimed dividends from the loan offices, payable at the treasury, beyond the amount advanced to the cashiers for their payment,	197,981 48		
		1,473,748 79	
			72,866 67
			$502,513 85

(*a.*) The amount of this item, as given in statement B, annexed to last annual report, was $37,333 33

During the year 1811, there was received in exchange for bills which had been previously protested, other bills, amounting to £4,900, as explained in the statements D and E, annexed to last annual report, equal, at par, to $21,777 78

And there was repaid into the treasury, the amount of two bills, (for £1,500) as stated in the same statement E, equal, at par, to 6,666 67

28,444 45

Leaving still outstanding, John W. & Gilbert Russell's bill on Conway and Davidson, for £2,000 sterling, equal to $8,888 88

TREASURY DEPARTMENT, *Register's Office, 4th February*, 1813.

JOSEPH NOURSE, *Register.*

C.

List of Warrants drawn according to law, during the year 1812, *on the Treasurer of the United States, on account of the payment of interest on Louisiana Stock.*

WARRANTS. Numbers.	Date.	IN WHOSE FAVOR.	AMOUNT. Dollars. Cts.
4268	January 7, 1812,	George Zollicofer,	607 42
4326	February 11, "	James Cox,	37,111 10
4327	" " "	Do.	92 77
4329	" 12, "	Jonathan Smith,	56,422 92
4330	" " "	Do.	141 05
4359	" 21, "	Waiter Hellen,	2,755 01
4375	" 28, "	Samuel Flewelling,	55,666 66
4376	" " "	Do.	139 16
4408	March 11, "	George Burroughs,	74,938 15
4409	" " "	Do.	187 34
4598	April 16, "	Thomas Cole,	3,520 00
4641	May 11, "	James Cox,	23,111 11
4642	" " "	Do.	57 77
4672	" 23, "	Do.	28,444 44
4673	" " "	Do.	71 11
4713	June 12, "	Samuel Flewelling,	70,762 22
4714	" " "	Do.	176 90
4923	July 11, "	Jonathan Smith,	71,111 11
4924	" " "	Do.	177 77
5052	September 16, "	Thomas Cole,	713 79
5182	October 6, "	J. A. Van Reisen,	1,843 84
5285	November 4, "	Samuel Flewelling,	117,000 00
5383	December 17, "	Do.	82,000 00
			$627,051 64

Included in the foregoing list of warrants, are the following warrants for commissions to agents who purchased the bills.

WARRANTS. Numbers.	Dates.	IN WHOSE FAVOR.	AMOUNT. Dollars. Cents.
4327	February 11, 1812,	James Cox,	92 77
4330	" 12, "	Jonathan Smith,	141 05
4376	" 28, "	Samuel Flewelling,	139 16
4409	March 11, "	George Burroughs,	187 34
4642	May 11, "	James Cox,	57 77
4673	" 23, "	Do.	71 11
4714	June 12, "	Samuel Flewelling,	176 90
4924	July 11, "	Jonathan Smith,	177 77
			$1,043 87

List of Warrants drawn according to law, during the year 1812, *on the Treasurer of the United States, on account of the reimbursement and interest of the Domestic Debt.*

WARRANTS. Numbers.	Dates.	IN WHOSE FAVOR.		AMOUNT. Dollars. Cents.
4701	June 8, 1812,	Morton A. Waring,		21,000 00
4702	" " "	Sherwood Haywood,		1,750 00
4703	" " "	William Gardner,		5,150 00
5032	September 8, "	Jonathan Smith,		116,761 17
5036	" 11, "	William Whann,		20,000 00
5044	" 15, "	William Gardner,		5,100 00
5045	" " "	Sherwood Haywood,		1,700 00
5046	" " "	Morton A. Waring,		21,500 00
5047	" " "	Robert Habersham,		11,000 00
5059	" 21, "	Benjamin Austin,		135,000 00
5060	" " "	Christopher Ellery,		6,000 00
5061	" " "	Jonathan Bull,		17,000 00
5062	" " "	James Ewing,		2,750 00
5063	" " "	Thomas Nelson,		7,500 00
5074	" 26, "	Edward Hall,		24,000 00
5284	November 4, "	Samuel Flewelling,		24,112 95
5328	" 25, "	Jonathan Smith,		101,973 27
5347	December 5, "	Sherwood Haywood,		1,050 00
5376	" 17, "	William Gardner,		11,000 00
5377	" " "	Do.		10,733 52
5378	" " "	Sherwood Haywood,		2,700 00
5379	" " "	Do.		6,540 39
5380	" " "	Morton A. Waring,		60,000 00
5381	" " "	Do.		14,288 96
5397	" 23, "	Benjamin Austin,		285,000 00
5398	" " "	Do.		219,782 22
				1,123,392 48
4433	March 18, "	Thomas T. Tucker,	$454,593 58	
4757	June 22, "	Do.	454,593 58	
5067	September 23, "	Do.	455,576 08	
5410	December 28, "	Do.	534,361 98	
				1,899,125 22
5396	" 23, "	Do.		822,599 64
				$3,845,117 34

List of Warrants drawn according to law, during the year 1812, *on the Treasurer of the United States, on account of the payment of certain parts of the Domestic Debt.*

WARRANTS. Numbers.	Dates.	IN WHOSE FAVOR.	AMOUNT. Dollars. Cts.
4407	March 11, 1812,	William Whann,	100 00
4443	" 21, "	Harmanus Bleecker,	81 97
4619	April 29, "	Thomas Sammons,	17 59
4880	July 3, "	Pierre Van Courtlandt,	8 44
5071	September 24, "	William Whann,	365 14
5312	November 18, "	John Davidson,	226 93
5392	December 21, "	Matthew Clay,	144 97
			$945 04

List of Warrants drawn according to law, during the year 1812, *on the Treasurer of the United States, on account of the payment of debts due to Foreign Officers.*

WARRANTS.		IN WHOSE FAVOR.	AMOUNT.
Numbers.	Dates.		Dollars. Cts.
4940	July 17, 1812, -	Lieutenant Colonel Gimat, - -	1,444 17

RECAPITULATION.

Interest on reimbursement of the domestic debt,	$3,845,117 34
Interest on Louisiana stock,	627,051 64
Paying certain parts of domestic debt,	945 04
Debts due to foreign officers.	1,444 17
	$4,474,558 19

TREASURY DEPARTMENT, *Register's Office, January* 16, 1813.

JOSEPH NOURSE, *Register.*

D.

Amount of Remittances, during the year one thousand eight hundred and twelve, on account of interest on the Louisiana and other stocks in Europe.

Guilders.		Dollars.
15,641 18, at 44 cents per guilder, cost -		$6,882 43
4,288 00, at 43 do. do. do. -		1,843 84
1,699 10, at 42 do. do. do. -		713 79
200,000 00, at 41 do. do. do. -		82,000 00
300,000 00, at 39 do. do. do. in part,		117,000 00
521,629 08 guilders, equal to -		$208,440 06

£ sterling		Dollars.	
9,050 00 00, at 15 per cent below par,		34,188 88	
15,538 07 05, at 15½ do do.		58,355 21	
26,971 12 07, at 16¼ do. do.		100,004 70	
700 00 00, at 16¼ do. do.		2,605 55	
7,740 00 00, at 16 do. do.		28,894 49	
46,650 00 00, at 20 do. do.		165,866 66	
7,850 00 00, at 21 do. do		27,562 22	
£114,500 00 00 sterling, cost -			417,567 71
Applied to remittances,			$626,007 77
Paid Agents for commissions			1,043 87
Amount of warrants issued in the year 1812, on account of interest on the Louisiana and other stock, as per preceding statement C,			$627,051 64
Gain in Exchange:—Guilders 521,629 08, at par,		$208,651 76	
Sterling £114,500 00, at par,		508,888 89	
		717,540 65	
Paid for remittances as above,		626,007 77	
Gain in Exchange in 1812,			$91,532 88

TREASURY DEPARTMENT, *Register's Office, 30th January*, 1813.

JOSEPH NOURSE, *Register.*

E.

Statement of the Repayments made into the Treasury, during the year 1812, *on account of the Public Debt.*

Date of warrants.	No. of warrant.	On whom drawn.	Principal.	Damages and interest.	Amount of warrant.
1812. March 31,	1592.	James Davidson, for so much remaining in his hands, heretofore advanced for the payment of unclaimed dividends, per report No. 25,488, - - -	$20,000 00	-	$20,000 00
	1593.	Do. do. for paying dividends on the funded domestic debt, per report No. 25,490, - - - -	4,903 99	-	4,903 99
	1594.	Do. do. on the registered debt, per report No. 25,489,	23 31	-	23 31
			24,927 30	-	24,927 30

TREASURY DEPARTMENT, *Register's Office, 30th January*, 1813.

JOSEPH NOURSE, *Register.*

F.

An estimate of the application made, in the year 1812, *of the funds provided for the payment of the principal and interest of the public debt.*

I. On account of the principal.			
1. Reimbursement of old six per cent. and deferred stocks, estimated at -		$1,449,132 19	
2. Do. of converted six per cent. stock, - - -		565,318 41	
3. Do. of registered debt, including arrearages of interest,	845 04		
4. Do. of debts due to foreign officers, including do. do.	1,444 17		
		2,289 21	
5. Stocks purchased, viz: Louisiana domestic six per cent. stock,	179,300 00		
Six per cent. stock of 1812,	57,000 00		
Deferred six per cent. stock, nominal amount $14,000, unredeemed amount,	9,650 20		
		245,950 20	
			2,262,690 01
II. On account of interest and charges.			
1. Interest on the domestic funded debt, estimated at - - -		1,688,168 17	
2. Interest on Louisiana stock domesticated, - - - -		107,322 00	
3. Interest and charges on foreign debt, viz:			
Interest on converted stock, payable in London and Amsterdam,	7,651 78		
Do. and charges on Louisiana stock, payable in do. and do.	617,874 32		
	625,526 10		
Commissions to agents in America, for purchasing bills, -	1,043 87		
		626,569 97	
			2,422,060 14
			$4,684,750 15

G

An estimate of the funds provided, before the 1st *January*, 1813, *for the repayment of the principal and interest of the Public Debt, falling due after that day.*

I. On account of the foreign debt.		
Cash in the hands of commissioners and agents in Europe, and remittances outstanding on the 31st December, 1811, per preceding statement B, - - - - -		$407,401 30
The remittances made during the year 1812, per preceding statement D, are as follows, viz:		
To Amsterdam, *Gs.* 521,629 8, at 40 cents, - - -	$208,651 76	
To London, £ 114,500, at 4*s.* 6*d.* - - -	508,888 89	
		717,540 65
Total to be accounted for, - - - - - -		1,124,941 95
The amount applied, during the year 1812, per preceding estimate F, is calculated to have been, for interest, and charges in Europe, - - - - - -		625,526 10
The balance in the hands of agents in Europe, or in remittances outstanding, may therefore be estimated, on the 31st December, 1812, at - - - -		499,415 85
The amount of protested bills, outstanding and unrecovered on that day, was the same as that on the 31st December, 1811, per preceding statement B, - - - -		22,245 88
		521,661 73
From which deduct—		
II. On account of the domestic debt.		
For unclaimed dividends, demandable at the treasury, and not yet advanced to the bank, for payment to the creditors, - - - - - - -		162,734 26
		$358,927 47

H.

A General Statement of the several Stocks transferred to the United States, to the 31st December, 1812, the interest on which, by the acts of 8th May, 1792, and 3d March, 1795, is appropriated for the redemption of the public debt.

	Old six per cent. stock.	3 per cent. stock.	Deferred 6 per cent. stock.	5 per cent. stock.	Five and a half per cent. stock.	Four and a half per ct. stock.	4 per cent. stock.	Navy 6 per cent. stock.	8 per cent. stock.	Exchanged 6 per cent. stock.	Converted 6 per ct. stock.	Louisiana 6 per. ct. stock.	6 per. ct. stock of 1812.	Amount of the several species of stock.
Reimbursement of the foreign debt to 31st Dec, 1809,	-	-	-	8,200,000	-	820,000	3,180,000	-	-	-	-	-	-	12,200,000 00
" of the Navy six per cent. stock,	-	-	-	-	-	-	-	711,700	-	-	-	-	-	711,700 00
" of the five and a half per cent. stock,	-	-	-	-	1,751,742 56	-	-	-	-	-	-	-	-	1,751,742 56
" of the four and a half per cent. stock	-	-	-	-	-	176,000	-	-	-	-	-	-	-	176,000 00
" of the eight per cent. stock,	-	-	-	-	-	-	-	-	5,302,900	-	-	-	-	5,302,900 00
" of the exchanged six per cent. stock,	-	-	-	-	-	-	-	-	-	5,993,343 50	-	-	-	5,993,343 50
" of the converted six per cent. stock,	-	-	-	-	-	-	-	-	-	-	1,859,770 70	-	-	1,859,770 70
Purchased with moneys received on account of surplus duties to the end of 1790,	439,016 12	401,072 90	631,786 86	-	-	-	-	-	-	-	-	-	-	1,471,875 88
Purchased on account of the loan of $2,000,000, of 12th August, 1790,	353,604 95	31,731 94	137,588 66	-	-	-	-	-	-	-	-	-	-	522,925 55
Ditto, out of the interest fund, or applied therefrom,	140,588 08	79,055 79	132,625 59	-	95,757 44	-	-	-	-	-	-	179,300	57,000	684,326 90
" out of moneys arising from imports and tonnage, and from the sale of public lands,	-	-	-	-	-	-	-	-	1,056,700	300,007 62	-	-	-	1,356,707 62
In payment for lands sold under certain acts of Congress,	65,308 79	85,877 91	20,968 90	-	1,400 00	-	-	-	122,900	700 00	80 00	-	-	297,235 60
" for lands on Lake Erie, sold to the State of Pennsylvania,	60,449 44	60,718 25	30,224 72	-	-	-	-	-	-	-	-	-	-	151,392 41
" of certain balances which originated prior to the present constitution,	7,220 63	7,187 64	16,936 17	-	-	-	-	-	-	-	-	-	-	31,344 44
In the payment of commutation of certain military officers, placed on the pension list,	14,934 22	10,472 40	7,467 09	-	-	-	-	-	-	-	-	-	-	32,873 71
In discharge of debts due to foreign officers,	186,988 23	22,438 58	-	-	-	-	-	-	-	-	-	-	-	209,426 81
Ditto of the registered debt, per act of 12th June, 1798,	86,566 54	-	-	-	-	-	-	-	-	-	-	-	-	86,566 54
Ditto of loan office and final settlement certificates, per the same act,	55,888 98	-	27,581 84	-	-	-	-	-	-	-	-	-	-	83,470 82
Stock arising from specie paid for services and supplies, prior to the 4th March, 1789,	515,160 94	-	-	-	-	-	-	-	-	-	-	-	-	515,460 94
Unapplied of 660,000 dollars, six per cent. stock, remitted on account of the Dutch debt in 1795,	20,000 00	-	-	-	-	-	-	-	-	-	-	-	-	20,000 00
Total amount to the credit of the commissioners of the sinking fund, to 31st December, 1812, *Dolls.*	1,946,026 92	698,555 41	1,005,179 83	8,200,000	1,848,900 00	996,000	3,180,000	711,700	6,482,500	6,294,051 12	1,859,850 70	179,300	57,000	33,459,063 98

Nominal amount transferred, to 31st December, 1811, as per document marked H, in the preceding annual statement								$32,643,445 57
Additional for 1812.—Converted six per cent. stock, on interest from January 1, 1813,							565,318 41	
Louisiana six per cent. stock, on interest from 1st July, 1812,						$65,500		
Ditto, ditto,	1st October, 1812,					8,000		
Ditto, ditto,	1st January, 1813,					105,800		
							179,300 00	
Six per cent. stock of 1812, interest from	1st October, 1812,						57,000 00	
Deferred six per cent. stock, ditto,	1st October, 1812,						14,000 00	815,618 41
						As above,		$33,459,063 98

TREASURY DEPARTMENT, *Register's Office, January 21, 1813.*

JOSEPH NOURSE, *Register.*

I.

Statement of moneys arising from the interest on stock transferred to the United States, being the amount drawn by the agent to the trustees for the redemption of the public debt, during the year 1812, *pursuant to the act of May 8th,* 1792, *agreeably to statement made at the Treasury.*

1812, March	18.	Warrant No. 4,433,	$454,593 58
June	22.	4,757,	454,593 58
September	23.	5,067,	455,576 08
December	28.	5,410,	534,361 98
			$1,899,125 22

TREASURY DEPARTMENT, *Register's Office, January* 16, 1813.

JOSEPH NOURSE, *Register.*

K.

Statement of moneys drawn by the agent to the trustees for the redemption of the public debt, in the year 1812, *being on account of moneys received into the treasury from sales of public lands, pursuant to the act of* 3d *March,* 1795, *agreeably to statements made at the Treasury.*

1812, December 23, Warrant No. 5,396, - - - - - - - - $822,599 64

TREASURY DEPARTMENT, *Register's Office, January* 16, 1813.

JOSEPH NOURSE, *Register.*

L.

Purchases of stock made by Jonathan Smith and Samuel Flewelling, for the Commissioners of the Sinking Fund.

Dr. *The United States,*
To Jonathan Smith, Cashier of the Bank of Pennsylvania.

To Louisiana 6 per cent. stock, purchased on account of the Commissioners of the Sinking Fund, viz:

1812, July	25.	$10,000, interest from July, - - - -	$9,925 00	
		Deduct six months' interest, say from July to January next,	300 00	
			9,625 00	
		Brokerage, - - - -	24 06	
				9,649 06
	25.	$5,000, at 99¼ per cent. - - - - -	4,962 50	
		20,500, at 99¼ do. - - - - -	20,397 50	
			25,360 00	
		Brokerage, - - - -	63 40	
				25,423 40
	31.	40,000, at 99½ per cent, - - - - -	39,800 00	
		Brokerage, - - - -	99 50	
				39,899 50
Aug.	10.	3,000, at 99½ per cent. - - - - -	2,985 00	
		Brokerage, - - - -	7 46	
				2,992 46
	11.	40,000, at 96¾ per cent. - - - - -	38,700 00	
		Brokerage, - - - -	96 75	
				38,796 75
				116,761 17

Dr. *Thomas T. Tucker, Esq. Treasurer of the United States,*
To Samuel Flewelling, Cashier of the Manhattan Company.

For United States stock, bought for account of the Commissioners of the Sinking Fund.

1812, Aug.	24.	Louisiana domesticated 6 per cent. $5,000, at 99½ -	$4,975 00	
		Deduct 6 months' interest, - - - -	150 00	
			4,825 00	
		Add brokerage ¼ per cent., - - - -	12 06	
				4,837 06
	26.	Louisiana domesticated 6 per cent. 10,000, at 89¼, -	9,950 00	
		Deduct 6 months' interest, - - - -	300 00	
			9,650 00	
		Add brokerage ¼ per cent., - - - -	24 12	
				9,674 12
		Nominal, deferred, 14,000 00		
		Off, $31\frac{7}{100}$ 4,349 80		
		$9,650\frac{20}{100}$, at 99¼, - -	9,577 83	
		Add brokerage ¼ per cent., - - - -	23 94	
				9,601 77
				24,112 95

Dr. *The United States,*
To Jonathan Smith, Cashier of the Bank of Pennsylvania.

To six per cent. stock, purchased on account of the Commissioners of the Sinking Fund.

1812, Oct.	23.	$7,000 6 per cent. of 1812, at 99½ per cent., - -	$6,965 00	
		Brokerage, - - - -	17 41	
				6,982 41

STATEMENT L—Continued.

1812, Oct. 23.	$6,000 Louisiana, at 99¼ per cent.,		$5,970 00		
	200 do. at 99¼ per cent.	199			
	Deduct one quarter's interest,	3			
			196 00		
			6,166 00		
	Brokerage,		15 41		
				$6,181 41	
27.	25,000 Louisiana, at 99¼	24,875			
	Deduct one quarter's dividend,	375			
			24,500 00		
	Brokerage,		61 25		
				24,561 25	
30.	30,000 6 per cent. of 1812, at 99¼,		29,775 00		
	Brokerage,		74 43		
				29,849 43	
Nov. 12.	4,600 Louisiana, at 99¼	4,577			
	Deduct one quarter's interest,	69			
			4,508 00		
	Brokerage,		11 27		
				4,519 27	
14.	10,000 Louisiana, at 99¾	9,975			
	Deduct 1 quarter's interest on 8,000,	120			
			9,855 00		
	Brokerage,		24 63		
				9,879 63	
	20,000 6 per cent. of 1812, at 99¾		19,950 00		
	Brokerage,		49 87		
				19,999 87	
					101,973 27
				Dollars,	242,847 39

RECAPITULATION.

Louisiana,	$179,300,	Cost,	$176,413 91
6 per cent. of 1812,	57,000,	do.	56,831 71
6 per cent. deferred,	14,000, unredeemed amount $9,650 20,	do.	9,601 77
	$250,300		$242,847 39

TREASURY DEPARTMENT, *Register's Office, February* 4, 1813.

JOSEPH NOURSE, *Register.*

M.

At a meeting of the Commissioners of the Sinking Fund, held on the 19th day of June, 1812—

Present: WILLIAM H. CRAWFORD, President of the Senate, *pro tem.*
JAMES MONROE, Secretary of State,
ALBERT GALLATIN, Secretary of the Treasury.

It was *Resolved* and determined, That the Secretary of the Treasury cause to be reimbursed, on the first day of January, 1813, the residue of the converted six per cent. stock, created by virtue of the act supplementary to the act, entitled "An act making provision for the redemption of the whole of the public debt of the United States."

WILLIAM H. CRAWFORD, *President of the Senate pro tem.*
JAMES MONROE, *Secretary of State,*
ALBERT GALLATIN, *Secretary of the Treasury.*

A true copy of the original minutes.

EDWARD JONES, *Secretary to the Board of Commissioners.*

N.

At a meeting of the Commissioners of the Sinking Fund, held on the 6th day of July, 1812—

Present: WILLIAM H. CRAWFORD, President of the Senate, *pro tem.*
JAMES MONROE, Secretary of State,
ALBERT GALLATIN, Secretary of the Treasury.

It was *Resolved,* That the Secretary of the Treasury be authorized to cause so much of the annual appropriation of eight millions of dollars as may be legally applied to that object, to be applied to the purchase of the funded debt of the United States, and of other public securities, the purchase whereof is authorized by law.

WILLIAM H. CRAWFORD, *President of the Senate, pro tem.*
JAMES MONROE, *Secretary of State,*
ALBERT GALLATIN, *Secretary of the Treasury.*

A true copy of the original minutes.

EDWARD JONES, *Secretary to the Board of Commissioners.*

12th Congress.] No. 389. [2d Session.

INCREASE OF REVENUE.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 15, 1813.

Mr. Cheves, from the Committee of Ways and Means, made the following report:

That they have deemed it to be their duty, that the public service may not suffer, and that the public credit may be duly supported, to look beyond the ways and means of the present year, and to take into consideration the revenue which may be wanted for the year 1814. That an estimate of the probable amount of the revenue which will accrue under existing laws, and be receivable within that year, has been submitted to Congress in the annual report of the Secretary of the Treasury, made during the present session. That, comparing the amount thereof with the sums which will probably be required, by a prudent regard to the public credit, it appears to the committee indispensably necessary to make a further provision. That this may be done by a partial suspension of the non-importation acts, which will not greatly lessen their injurious effects upon the enemy, by an additional duty on foreign tonnage, and by the imposition of internal taxes and duties. That, in their opinion, all these means will be necessary to supply the revenue which will be wanted. That it is impracticable, during the present session, consistently with a due attention to the other business of the nation, to enact the laws necessary to embrace the last mentioned object, but that this may be done without difficulty, and without a delay which will be injurious either to the public credit or the public service, by an earlier meeting of Congress than the constitutional period, which it will be the duty of Congress, or the Executive branch of the Government, to fix, at such time as shall be deemed most proper and expedient. That it is, however, necessary that the suspension of the non-importation acts, which is contemplated, should be enacted at the present session of Congress, and, for this purpose, and the imposition of additional duties on foreign tonnage, they beg leave to report a bill.

They also report, herewith, a correspondence between the Secretary of the Treasury and this committee, on the subject of this report.

Committee Room, 3*d February*, 1813.

Sir:

I am directed by the Committee of Ways and Means to request from you the favor of a reply to the following questions:

1. What, in your opinion, would be the probable amount of revenue applicable to the service of the year 1814, which would result from a modification or partial repeal of the non-importation acts, such as is suggested in your letter of the 10th day of June, 1812, addressed to the Chairman of the Committee of Ways and Means?
2. Is the modification, suggested by that letter, the best, in your opinion, that can be devised to obtain a given revenue with the least possible diminution of the effects of the non-importation acts? If not, be pleased to suggest such alterations and improvements as occur to your mind.
3. Are there, in your opinion, any further legal provisions necessary, or will any be expedient, more effectually to enforce the non-importation acts, or to ensure the more effectual collection of the revenue?
4. Would it, in your opinion, be advisable to increase the duty on foreign tonnage? If it would, to what amount, and what would be the probable addition to the revenue applicable to the year 1814, by such increase?

I am, sir, with great respect, &c.

LANGDON CHEVES.

The Hon. Albert Gallatin, *Secretary of the Treasury.*

Sir: Treasury Department, 9*th February*, 1813.

I have the honor to submit the following answers to the questions proposed in your letter of the 3d instant:

1. It is believed, for the reasons stated in my letter of 10th June last, to the Committee of Ways and Means, that the amount of revenue applicable to the service of the year 1814, which would result from a modification of the non-importation acts, as suggested in the said letter, may be estimated at about five millions of dollars, provided that modification takes place during the present session of Congress.
2. No better modification, for the purposes therein intended, has suggested itself, than that proposed in the letter aforesaid. But, it would seem requisite, for the same object, that no drawback should be allowed on the re-exportation of the merchandise which may be thus imported.
3. The most important legal provision, which appears necessary to enforce the non-importation acts, is, a positive prohibition of a restoration, by order of court, of merchandise, the importation of which is prohibited by law. It is also believed that it will be necessary to order all the cargoes of salt, particularly from Lisbon, to be discharged under the inspection of proper officers; and it appears reasonable that the expense should be defrayed by the importers.
4. It appears, in every point of view, highly desirable that the duty on foreign tonnage should be increased. A duty of ten dollars per ton does not seem greater than what is required for the protection of American vessels. But I cannot form any correct estimate of the probable addition resulting to the revenue from such increase. Much would depend on the suppression of the trade carried by American vessels with enemy's licences.

With respect to the necessity of providing an additional revenue for the year 1814, I beg leave to refer to the statements made, and opinions expressed, when I had the honor, several weeks ago, to wait on the Committee of Ways and Means. And I beg leave to add, that this necessity has been considerably increased by the subsequent expenditures authorized by law: amongst which must be particularly mentioned the act for the increase of the navy and that for raising twenty thousand men for one year. Indeed, considering the general rate of expenditure resulting from the war measures which have been adopted, I am of opinion, that it will be necessary to recur both to a modification or repeal of the non-importation acts, and to the proposed internal taxes, in order to provide a revenue commensurate with those expenses. When an additional revenue of five millions was believed sufficient, that opinion was predicated on the supposition made by the committee, that annual loans of only ten or eleven millions of dollars would be wanted. With a revenue of twelve millions of dollars for this year, it is ascertained that a loan of at least sixteen millions is necessary.

I have the honor to be, &c.

ALBERT GALLATIN.

Hon. Langdon Cheves, *Chairman of the Committee of Ways and Means.*

COMMITTEE ROOM, *February* 11, 1813.

SIR:

The Committee of Ways and Means are of opinion that it is expedient to raise an internal revenue for the for the service of the year 1814; but that it is altogether impracticable, within the present session, to pass the necessary laws for that purpose; they have, therefore, directed me to inquire of you, at what time, in your opinion, it will be necessary that such laws should be enacted, in order to raise a revenue, which may be collected in time for the service of that year.

I am also directed to bring to your attention the last paragraph of your letter to the chairman of this Committee, of the 10th June, 1812, and to ask whether the opinion therein given is applicable to the present state of things, and to the probable exigencies of the Government, in the year 1814?

As early an answer as shall be consistent with your convenience is requested.

I am, with great respect, your obedient servant,

LANGDON CHEVES.

The Honorable ALBERT GALLATIN, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *February* 12, 1813.

SIR:

In answer to your letter of yesterday, I have the honor to state that I still believe it practicable to organize the taxes within three or four months after the passing of the laws in the shape reported. This, however, is only matter of opinion, in which I may be mistaken; and it would certainly be desirable, if other considerations do not oppose it, to prevent the danger of disappointment, by allowing more time for the selection of officers, preparing and transmitting the forms and instructions, and taking all other steps necessary for the organization of a difficult and novel system, which must pervade every part of the extensive territory of the United States. The selection of officers, including the time necessary to ascertain whether they will accept, is perhaps the operation most likely to produce delay.

I have the honor to be, respectfully, sir, your obedient servant,

ALBERT GALLATIN.

Hon. LANGDON CHEVES, *Chairman of the Committee of Ways and Means.*

COMMITTEE ROOM, *June* 9, 1812.

SIR:

I am directed, by the Committee of Ways and Means, to request you to inform them, whether, in your opinion, the non-importation act may not be so modified, or partially suspended, as to afford a revenue equivalent to the estimated amount of the proposed internal taxes, additional tonnage duty, and diminution of drawbacks; and, in such event, whether the last mentioned objects of revenue may not, for the present, be dispensed with.

I am, sir, with great respect, your obedient servant,

LANGDON CHEVES.

The Honorable ALBERT GALLATIN, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *June* 10, 1812.

SIR:

I had the honor to receive your letter of yesterday, asking whether, in my opinion, the non-importation act may not be so modified, or partially suspended, as to afford a revenue equivalent to the estimated amount of the internal taxes, additional tonnage duty, and diminution of drawbacks; and, in such event, whether the last mentioned objects of revenue may not, for the present, be dispensed with?

All the estimates of revenue, which have been transmitted during this session, having necessarily been made in conformity with the existing laws, were predicated on the supposed absolute prohibition of British produce and manufactures. These, in ordinary times, amounted to more than one half of the foreign merchandise consumed in the United States. The actual exclusion of the greater part of the articles of our own growth from France, Holland, and Germany, the consequent nullity of our commerce with those countries, and the conquest by Great Britain of their colonies, still more lessens the proportion of foreign articles which may be imported from other countries than the British dominions.

It is, therefore, evident, that the amount of duties on importations will be more than doubled in the event of a suspension of the non-importation, and that they will, whilst that suspension continues, afford a revenue, at least, equivalent to the estimated amount of the proposed direct tax, internal duties, additional tonnage, and diminution of drawbacks. All these may be dispensed with, so long as the suspension continues, provided that the contemplated increase of one hundred per cent. on the duties on importations shall take place.

It is not believed that the result would be materially affected by a modification, or partial, instead of an absolute, suspension of the non-importation: for the amount of importations would be principally regulated by the amount of American funds already in England, and by the subsequent consumption of American produce in Great Britain, Spain, and Portugal, and the British West Indies, respectively. If a discrimination be thought eligible, it would seem that the articles entitled to preference are colonial produce, particularly rum, coarse woollens, middle price cotton goods, Irish linens, earthen and glass ware, hardware and manufactures of steel, tin, brass, and copper, fine cloths, muslins, plain cotton goods, manufactures of silk, hemp, flax, (with the above exception) and leather, paper, hats, shoes, and millinery, may either be altogether supplied by domestic manufactures or dispensed with.

The annual importations of British colonial and domestic produce and manufactures could not be estimated at less than thirty-five millions of dollars. Supposing (on the same grounds on which the other estimates of duties on importation in time of war were made) that the war and other restrictions should reduce the amount to one half, the proposed double duties collected on the revenue would produce a nett revenue of at least five millions of dollars, and greater, therefore, than all the proposed internal taxes and duties and additional tonnage duty.

Permit me, however, to observe, with respect to this last duty, that, so far as relates to foreign vessels, the proposed addition appears necessary, and is hardly sufficient to compensate the great advantages which war will give them over American vessels, in the American commerce.

It is proper to add, that all the bills for laying and collecting the direct tax and internal duties have been prepared in conformity with the former request of the Committee, so that the whole subject may be taken up at this, or any other time, without any delay on the part of the treasury. The only detail on which the information is not as complete as might be desired, is that of the quotas of the direct tax intended to be laid on the several counties in each State. It is also believed that the system has been prepared in such manner that it may be organized, and all the taxes be in full operation, in the month of April next, provided the laws are enacted before the commencement of the year 1813.

I have the honor to be, with great respect, sir, your obedient servant,

ALBERT GALLATIN.

Honorable LANGDON CHEVES, *Chairman of the Committee of Ways and Means.*

12th Congress.] No. 390. [2d Session.

FINES, PENALTIES, AND FORFEITURES, UNDER THE REVENUE LAWS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 27, 1813.

Mr. Quincy made the following report:

The Committee appointed to inquire into the principles and practice adopted by the Treasury Department in relation to the revenue laws, and to the mitigating or remitting the fines, penalties, and forfeitures, accruing under the same, having, in pursuance of that appointment, had an interview with the Secretary of the Treasury, and examined such papers as they deemed necessary for the due execution of their trust, addressed to him a letter, marked A, and received from him, in reply, the letter marked B, with the accompanying document. All which are annexed to this report.

It appears to your committee, as far as they are enabled to judge, that the remitting and mitigating powers, exercised by the Treasury Department, have been used in a manner liberal and just. Your Committee have not deemed it their duty, from the terms of their authority, to enter into the consideration of the expediency of relieving the Treasury Department from the burden of exercising this discretion. In some commercial communities, a similar discretion is invested in a board of commissioners, whose numerous members form a check upon each other, and the publicity of whose proceedings preserve their decisions, under the scrutiny of the public eye, and the wholesome control of public opinion.

Your Committee report to the House the annexed papers, as the result of their inquiry.

A.

House of Representatives, *January* 22*d*, 1813.

Sir:

The Committee appointed to inquire into the principles and practice adopted by the Treasury Department in relation to the revenue laws, and to the mitigating or remitting the fines, penalties, and forfeitures, accruing under the same, have directed me to request such an elucidation of the general construction given by that Department, of its powers in relation to that subject, as may indicate the principles by which it has been regulated. They particularly have authorized me to desire an answer to the following inquiries:

Whether, in cases of "intention of fraud" existing, the Department deems itself authorized either to remit, or mitigate?

Whether, in cases of "wilful negligence" existing, the Department deems itself authorized either to remit, or mitigate?

Whether, in cases where neither one nor the other exists, the Department deems itself at liberty to inflict the whole penalty, or any part of it?

If the Department has deemed itself at liberty, in cases where no "wilful negligence" and no "fraud" has existed, to inflict the whole penalty, or forfeiture, or any part of either, then the Committee have directed me to inquire by what general principles its decision, in such cases, has been regulated?

Particularly, whether the Department has deemed itself confined, in relation to such cases, to such a mitigation of the penalty, or forfeiture, as might include the mere incidents of the prosecution, and the "terms and conditions" on which, having reference to such incidents, it should be made to cease; or, whether, in relation to such cases, it has deemed itself at liberty to take into consideration other circumstances, such as the profits of the treasury, the gains of the individual, the like, or other considerations, in estimating the amount of the penalty or forfeiture to be exacted.

The Committee having perceived that, in certain cases, where "wilful negligence and fraud" were stated not to exist, the condition of release has been on the payment of "*costs and charges, and a certain per centage, for the use of the United States, in addition to the duty established by law*, they have directed me to inquire by what principles this levy has been regulated? To what cases it has been applied? And what has been the gain to the United States by such payments of per centage?

The Committee also request a general statement of the fines, penalties, and forfeitures, received by the Treasury Department since the date of the establishment, and the expenses which have occurred on prosecutions for them.

The Committee will be happy to receive any elucidation which the above inquiries, or any other considerations, connected with the subject, may suggest.

I am, sir, respectfully, your obedient servant,

JOSIAH QUINCY.

Hon. Albert Gallatin, *Secretary of the Treasury of the United States.*

B.

Treasury Department, *February* 12, 1813.

Sir:

The pressure of current business has prevented an earlier answer to your letter of 22d ultimo. The tenor of some of the queries therein contained, renders it necessary to premise some observations on the object and obvious construction of the law, which authorizes remissions or mitigations of fines, penalties, and forfeitures.

In almost every penal code, the law fixes the maximum of the fine which may be inflicted for offences made punishable by the payment of money, and leaves it discretionary with the court to prescribe, in every case, according to its circumstances, the sum, not exceeding that maximum, which shall be paid by the offender. In the revenue and restrictive laws of the United States, the fines, or forfeitures, which may be incurred by reason of any infraction of those laws, are made absolute; and the power to mitigate, and even to remit the whole amount, has, it is presumed, for the sake of uniformity, been vested, under certain limitations, in the Secretary of the Treasury. It is enacted that he shall have power "to mitigate or remit such fine, forfeiture, or penalty, (or remove such disability) or any part thereof, if, in his opinion, the same shall have been incurred without wilful negligence, or any intention of fraud in the person or persons incurring the same; and to direct the prosecution, if any shall have been instituted for the recovery thereof, to cease and be discontinued, upon such terms or conditions as he may deem reasonable and just."

Since the Secretary of the Treasury is not authorized to remit, or even to mitigate, unless there has been neither intention of fraud, nor wilful negligence, it necessarily follows, that, by the words *wilful negligence*, is meant only such flagrant and voluntary infraction of the laws as, though not implying fraud, properly so called, is, by the statute, considered as tantamount to fraud, and therefore precluding any remission, or even mitigation of the penalty incurred.

Since the power to remit in part, or to mitigate, which is precisely the same as a power to enforce a part of the penalty, not only may be exercised in cases which fall short, in the words of the statute, of intention of fraud, or

of wilful negligence, but is limited to such cases alone; it necessarily follows that the statute contemplates offences implying a certain degree of guilt, and requiring a punishment less than the whole amount of the penalty incurred, although there has been, in persons incurring such penalty, neither intention of fraud, nor what is there called wilful negligence.

It is evident, from the tenor of the statute, that it describes two classes of offences: 1st, such as imply fraud, or (to use the expression) *statute* wilful negligence, and which shall be punished by the infliction of the whole amount of the fine, penalty, or forfeiture incurred. 2dly, such as imply neither fraud or *statute* wilful negligence, to which alone the power to remit, or to mitigate, can be applied.

That the last class embraces two species of infractions: 1st, such as, falling short of the highest degree of offence, which precludes even a mitigation, must, however, render the party liable to a partial payment of the penalty incurred. 2dly, such as, from involuntary and unimportant omissions, have made the party legally liable to the penalty, but where such penalty should, in equity, and may, without weakening the execution of the laws, be altogether remitted; and that the authority vested in the Secretary of the Treasury is applicable only to that class of offences, which imply neither fraud nor *statute* wilful negligence, and consists in graduating the amount of penalty which it may still be proper and necessary to enforce, or in granting an unqualified remission, according to the nature of the case.

This exposition of the law affords a ready answer to the general queries proposed by the committee, and was thought necessary, because it was apprehended that some erroneous view of the subject and meaning of the law might result, from not particularly attending to the restricted sense affixed to the words "*wilful negligence*," by the statute.

It was apprehended that, on a first impression, the position may have been assumed, either, that the power to enforce a part only of the penalty did not exist, although that power be expressly implied in that of *mitigating*, and *remitting in part*, or that it could not be exercised in cases where there was neither fraud, or *statute* wilful negligence, although this authority be, by the statute, expressly confined to such cases alone.

To the three first queries of the committee, it is, therefore, answered:

1. That the Secretary of the Treasury does not consider himself authorized, either to remit or to mitigate, in cases where, in his opinion, there has been either intention of fraud, or *(statute)* wilful negligence.

2. That he does not consider himself authorized to inflict the whole penalty, in cases where, in his opinion, there has been neither intention of fraud, or (*statute)* wilful negligence.

3. That he does consider himself authorized, when, in his opinion, necessary and proper, to enforce a part of the penalty in some, and to require the payment of costs in all the cases where, in his opinion, there has been neither intention of fraud, or *(statute)* wilful negligence.

The fourth query of the committee is to the following effect:

By what general principles has the decision of the Treasury been regulated in cases where, there being no fraud or *(statute*) wilful negligence, a part of the penalty or forfeiture has nevertheless been enforced? "Particularly, Whether the Department has deemed itself confined, in such cases, to such a mitigation of the penalty, or forfeiture, as might include the mere incidents of the prosecution, and the 'terms and conditions' on which, having reference to such incidents, it should be made to cease; or, whether, in relation to such cases, it has deemed itself at liberty to take into consideration other circumstances, such as the profits of the treasury, the gains of the individual, the like, or other considerations, in estimating the amount of the penalty, or forfeiture, to be exacted."

From what has already been stated, it follows, that, if by "incidents of prosecution," and terms and conditions connected therewith, the payment of costs only be meant, the Treasury (with the exception of a few cases of great hardship) has required such payment in all cases of remission or mitigation, and has not deemed itself confined to such payment in those cases where it appeared necessary and proper to enforce a part of the penalty or forfeiture. The statute grants, in that respect, two distinct powers—that of prescribing the terms and conditions on which prosecutions shall be discontinued; which, of course, embraces the payment of costs and other incidents of prosecution, and that of mitigating or remiting, only in part, the penalty. Which last authority would be nugatory, and would not, therefore, have been given, had the law intended to confine the effect of that authority to the costs, or other similar incidents of prosecution; these being embraced by another part of the enacting clause.

In deciding on those cases to which the power of remitting, in whole or in part, does apply, and in graduating the amount of penalty enforced, in those where it appeared improper to grant an unqualified remission, the Treasury has been invariably governed by three principles:

1st. Enforcing the laws. 2dly. Reducing the penalty to that amount, and requiring only that portion which appeared sufficient for the purpose of preventing infractions. 3dly. Uniform rules of decision, so far as the diversity of cases rendered them practicable. In the application of those principles to individual cases, several circumstances have naturally been taken into consideration, such as the degree of negligence manifested by the party; the importance, for the safety of the revenue, of the particular provision which had been infringed; the encouragement due to the vigilance of the officers; and, when necessary, for the purpose of checking illegal importations, the profit derived from the transaction.

The gain of the treasury never had any influence on any decision, or has even been thought of. The portion of a mitigated penalty sometimes happens to be paid into the treasury, because the law had made one-half payable there, if not mitigated. The decisions of the Treasury never can add any thing to the amount actually forfeited, and otherwise legally payable; and whenever a mitigation takes place, it operates as a deduction from such payment. If it ever should be attempted to draw a revenue from forfeitures and penalties, it will be done by giving to the statute a construction precisely the reverse of that now adopted. Instead of restricting the words "wilful negligence" to flagrant infractions, tantamount to fraud, as is now done in conformity with the obvious meaning of the statute, let those expressions receive that construction of which, in common parlance, they are susceptible; let every negligence, however unimportant, provided it be accompanied with an act of the will, be called "wilful negligence," and every penalty which has been mitigated, together with many of those which have been remitted in full, will fall in the class of those on which no remission can be granted. With that construction, instead of the trifling amount which has been paid into the treasury for the share of the United States, in mitigated penalties, which have been enforced in part, not less, probably, than two millions of dollars, remitted by those decisions, would have been legally exacted. The exposition of the law, and the preceding arguments, have been adduced only in proof of the correctness of the principles which have been adopted in mitigating penalties: for, in point of fact, the portion which has been paid on that account, in the treasury, is so inconsiderable, that, if known, it never could have been supposed that what is called the gain of the treasury had the smallest effect on the decisions.

The whole number of decisions, since the present Secretary of the Treasury has filled that office, viz: from the 14th of May, 1801, to the 14th of December, 1812, amounts to 1,297. In ninety-two of these cases, there being, in the opinion of the Treasury, intent of fraud, or *(statute)* wilful negligence, no remission could be granted. Of the 1,205 other cases, to which the power of remitting in whole, or in part, applied, there have been 888 in which an absolute remission has been granted, generally on payment of costs; and 317 have been mitigated. In about two-thirds of these, nothing more has been inflicted than the payment of sums, generally inconsiderable, to the use of the custom house officers. Of the residue, there are 27, consisting of three embargo cases, and of 24 cases of illegal importations, principally from Amelia island, or in vessels at sea when war was declared, in which the decision has been, that, from the nett proceeds of sales, the costs, and (in the cases of importation) the duties in force, when the decisions took place, should be deducted; that the residue, if not exceeding the prime cost, freight, insurance, and other charges, should be paid to the claimants, and that the surplus, if any, should be distributed in the same manner as the whole forfeiture, if enforced, would have been. In one of those cases, 150 dollars have been paid into the treasury. It is ascertained that, in many of them, there is no surplus; and the same result is anticipated in most others. In 67 other cases, hereafter stated, in answer to the last query of the committee, the whole amount paid

into the treasury falls short of four thousand dollars. There may be eight or ten more cases of mitigations, in which some payments have been, or may be, made into the treasury, and which, not being sufficiently designated in the register of decisions, could not be ascertained without a critical examination of all the original papers. The amount of penalties and forfeitures actually paid into the treasury, and which is hereafter stated, arises, almost exclusively, from cases of fraudulent infractions of the laws, on which no remission whatever could take place, and, in most of which, no application has, of course, been made to the treasury.

The last query of the Committee relates to the principles and amount of mitigations where a certain per centage has, in addition to the duties established by law, been required for the use of the United States.

In cases where a fine is mitigated, it is always done by fixing a sum of money less than the fine. When a forfeiture is mitigated, it is more consistent with the spirit of the law that the reduced payment which is required should still be in proportion to the value of the whole forfeiture incurred. This principle has been adopted in those cases designated as having been mitigated, by requiring the payment of a per centage. All those which have been ascertained, amount to sixty-seven, as already stated, and consist of two classes.

1. The first partial non-importation act took effect on the first day of July, 1808. The following rules were adopted with respect to subsequent importations, not fraudulent, and susceptible of remission or mitigation. An absolute remission was granted on all importations in vessels which had sailed from a British port, prior to the 1st of June, 1808, on the ground that there was a possibility of their arrival prior to the time when the law took effect. The forfeiture was mitigated in the subsequent cases, and no greater portion required than what appeared absolutely necessary to prevent continual infractions. For that purpose, the forfeiture was reduced to the payment of a sum equal to double the amount of the legal duties, to be divided as the forfeiture itself, if enforced, would have been. But that sum was levied only on the articles actually prohibited, and not on those otherwise admissible, and belonging to the same owners, though they were also forfeited by the law. There were 37 cases of this description. It has been ascertained that the sum paid in the treasury, on 30 of them, amounts to $1,646 and 44 cents. The sum paid on the seven other cases, is blended, in the collector's accounts, with the ordinary duties, but, from the value of the merchandise, is estimated to have been less than nine hundred and sixty dollars. The forfeitures remitted by those same decisions, are believed to have exceeded half a million of dollars in value.

2. The importation of spirits, porter, and refined sugar, is prohibited in vessels or casks, of a size less than is prescribed by law. In the first decisions made on those cases, the condition of the remission was, that the articles imported, contrary to law, should be re-exported, without giving any other option to the owners. The only exception, whilst that rule prevailed, is Gillespie's case, where the spirits had been sold by order of court, prior to the application for a remission being made. The condition of paying one-fourth part of the proceeds was substituted to that of re-exportation, which had become impracticable. The share of the United States, contrary to what was intended, did not, in that case, cover the legal duties. It being, from experience, ascertained that the condition of an absolute re-exportation was sometimes impracticable, and, in most cases, more severe than was required for the purpose of preventing infractions of the law, an alternative was added to that condition, by leaving it optional with the claimants, if they did not re-export, to pay a certain sum, which, after some variations, was fixed at the rate of five cents per gallon of spirits, for the use of the United States, in addition to the legal duties. But, in all the cases, two only excepted, where the omission arose from inadvertence in filing the decisions, the condition of the re-exportation has always been preserved, and the payment aforesaid imposed only in case of not complying with that condition. The cases of this description, in which any money may have been paid in the treasury, amount to thirty. The actual payments being blended with the accounts of duties, cannot be ascertained. But the amount of spirits, porter, and sugar, embraced by those cases, have been ascertained, from the applications for remission; and it appears that, if no part has been re-exported, and if, in every instance, the parties have preferred to pay the sum to which the forfeiture was reduced, the whole amount paid in the treasury cannot have exceeded 1,400 dollars, and may, therefore, have been less.

A general statement of all the fines, penalties, and forfeitures, paid by the collectors in the treasury, from the 1st January, 1794, to the 31st December, 1811, and amounting to $253,508 05, is enclosed. The expenses of prosecution in those cases, as paid by the marshals, cannot be discriminated from the general expenses paid generally for jurors, witnesses, and all other expenses incident to the prosecutions of every species of offences against the United States, including the safe-keeping of prisoners. The aggregate of all these amounts, for the same period, as appears by the annexed statement, to $857,206 69. There can be no doubt that the portion expended in prosecuting for the offences against the revenue and restrictive laws under which the abovementioned fines, penalties, and forfeitures, have been incurred and paid, considerably exceeds the amount actually recovered and paid in the treasury; and that those penalties have never been a source of revenue, nor been sufficient to defray the expenses of prosecution: for which object they are exclusively appropriated by law.

I have the honor to be, very respectfully, sir, your obedient servant,

ALBERT GALLATIN.

Honorable JOSIAH QUINCY, *Chairman*.

YEARS.	Nett amount of fines, penalties and forfeitures, paid into the treasury by collectors.	Expenses paid by marshals for witnesses, jurors, and all other expenses of prosecutions.	YEARS.	Nett amount of fines, penalties, and forfeitures, paid into the treasury by collectors.	Expenses paid by marshals for witnesses, jurors, and all other expenses of prosecutions.
1794	$1,660 90	$18,435 22	1804	$8,811 55	$36,208 66
1795	2,986 91	22,806 79	1805	4,310 34	49,882 21
1796	2,065 60	31,825 88	1806	3,661 93	55,735 71
1797	11,046 10	26,528 12	1807	4,025 51	95,479 59
1798	8,015 13	16,947 42	1808	8,494 52	67,454 40
1799	10,111 33	36,449 70	1809	32,531 18	81,737 22
1800	10,948 39	50,026 34	1810	59,814 49	77,944 13
1801	20,866 31	34,456 82	1811	33,900 08	66,990 03
1802	16,193 07	46,857 02			
1803	14,064 71	41,441 43		$253,508 05	$857,206 69

12th Congress.] No. 391. [2d Session.

REMISSION OF FORFEITURE.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, MARCH 1, 1813.

Mr. Cheves, from the Committee of Ways and Means, to whom was referred the petition of Thomas Vincent, of Charleston, South Carolina, made the following report:

That the facts concerning this petition are contained in certain documents which accompany the petition, in a letter from the Secretary of the Treasury to the chairman of the committee, on the subject of the said petition, and in a letter from the Secretary of the Treasury to the collector of the port of St. Mary's, in Georgia; all of which are herewith reported.

That it appears the petitioner applied to the Secretary of the Treasury, under his ordinary powers, for relief from penalties and forfeitures incurred by the importation of British manufactures from the Spanish dependencies, and that, under the said application, the Secretary has finally and definitively decided, from which decision the petitioner prays to be relieved.

The committee, therefore, without inquiring into the merits of that decision, are of opinion that it would be improper and impolitic to revise, by an act of legislation, a decision thus finally and definitively made. The Committee, therefore, recommend the following resolve:

Resolved, That the prayer of the petition be not granted.

Treasury Department, *February 1st*, 1813.

Sir:

I have the honor to return Thomas Vincent's petition, and the accompanying documents.

The circumstances under which possession was taken of Amelia island are known to the committee. As soon as the fact was known at the treasury, a letter, a copy of which is enclosed, was written to the collector of St. Mary's, enjoining on him to continue to consider Amelia island as a foreign port. All the acts of the late Governor Mathews, respecting the taking possession, what is called the capitulation, the asking bonds for Spanish duties, and the advice to masters of vessels and others, to proceed with prohibited merchandise to the United States, were altogether unauthorized and illegal.

The most valuable cargo then in Amelia island's harbor, was that of Mr. Stephen Girard's vessel, which, together with two or three more, proceeded to the Delaware, where they have been seized and libelled. The parties have not applied for a remission, but contend that they have incurred no forfeiture; and the suits are still pending. The cargoes have, notwithstanding the opposition of Government, been restored to the parties, on giving bond for the appraised value, which is understood to have been the prime cost. It has been stated, but whether correctly I cannot vouch, that Mr. Girard's bond for the ship and cargo is $296,000; and that the cargo was sold for more than $600,000.

The following eight cases are the only ones, (those just now mentioned excepted) in which prohibited goods, to my knowledge, have been imported from Amelia island since possession was taken by Governor Mathews. In all of them application was made for a remission of the forfeiture; and this was, in all the cases, granted, on the same conditions as in the case of Thomas Vincent, which is in the possession of the committee.

Names of the petitioners.	Names of the vessels.	Where imported.	Date of decision.
Thomas Vincent,	Ship Nautilus,	South Carolina,	July 8, 1812.
Micah Stone, for P. Chase,	Ship Eclipse,	Georgia,	July 8, 1812.
John Haslet, and J. M. Clark,	Ship Charlotte,	South Carolina,	July 9, 1812.
Sylvanus Howett,	Ship Julia,	Norfolk,	July 13, 1812.
Thomas Cross,	Brig Union,	Portland,	August 6, 1812.
R. Richardson and J. Bolton,	-	St. Mary's,	Oct. 23, 1812.
Strobel & Aspinal,	-	Do.	Dec. 14, 1812.
James Blair and J. Napier,	-	Do.	Dec. 14, 1812.

In the three last cases the merchandise was brought in boats across the St. Mary's river.

As, in the case of the petitioner, the merchandise sold for less than the prime cost and double duties, it is only that part of the decision which imposed those duties of which he complains. On that subject I will only observe, that the merchandise in that and all the other cases could not be legally admitted to entry till after the remission of the forfeitures, all of which were remitted subsequent to the first day of July, and after the passing of the act of Congress imposing the double duties. That condition appeared equally consistent with equity, and with the law then in force. With respect to the bonds given at Amelia island to an unauthorized person, it is evident that they are a perfect nullity, and cannot be recovered from the petitioners.

It may not be improper to add, that the same rule of decision has been adopted, and the forfeitures remitted precisely on the same terms as in the case of the "Nautilus," in the following cases, viz:

1. Brig South Carolina, arrived at Charleston, from Calcutta, remitted on 13th July, 1812: the circumstances of which case were stated in my letter of 10th December last, to the Committee of Ways and Means.

2. Two cases of merchandise, imported from Canada, subsequent to the declaration of war, under the apprehension of danger from the enemy, viz: furs, by J. Jacob Astor, remitted October 13th, 1812, and merchandise by David Vantine, remitted November 17th, 1812. Should the bill, intended for the relief of importers from the British provinces, since the declaration of war, be rejected by Congress, the same rule of decision which has been adopted in those two cases would be applied to all the others.

3. Nine vessels, which, being either on the coast, waiting for orders, or at sea, bound to foreign ports, and being informed of the war, came into the ports of the United States to avoid capture by the enemy, viz:

Names of petitioners.	Names of vessels.	Where from.	Where arrived.	Date of decision.
Stephen Higginson, jr.	Schooner Mary, -	Liverpool, - -	Boston, - - -	13th July, 1812.
Samuel Singleton, -	Ship South Carolina,	Algeziras, - -	Philadelphia, - -	13th July, 1812.
Edward Howe, jr. -	Ship Charleston and Liverpool packet,	Liverpool, - -	Norfolk, - - -	14th July, 1812.
John S. Trott, M. Blake and others,	Brig Thomas, - -	Ditto. - - -	Boston, - - -	14th August, 1812.
John Patrick, John Baker,	Brig Taber, - -	Montego Bay, -	New York, - -	26th August, 1812.
J. & Wm. Flagg, -	Ship Jason, - -	Liverpool, - -	Portsmouth, N. H. -	26th August, 1812.
John Patrick, Jacob Fash,	Brig Emeline, -	Jamaica, - - -	New York, - -	27th August, 1812.
D. Patch, Ph. Currier,	Brig Nymph, - -	Martinique, - -	Boston, - - -	31st August, 1812.
John M'Lean, D. Ellis,	Brig Wm. & Martha,	Liverpool, - -	Boston, - - -	12th October, 1812.

I have the honor to be, with respect, &c. sir, your obedient servant,

ALBERT GALLATIN.

Honorable LANGDON CHEVES,
Chairman of the Committee of Ways and Means.

TREASURY DEPARTMENT, *April 7th*, 1812.

SIR:

I learn by a letter from Mr. George Mathews, that a portion of East Florida has been ceded to the United States. Unacquainted as I am with the circumstances of that event, and not being yet informed of the manner in which it will be viewed by the Government of the United States, I can only direct you to continue to consider, for the present, and until otherwise instructed, every part of East Florida, by whomsoever possessed, as a foreign port or place.

I am, &c.

ALBERT GALLATIN.

ABRAHAM BESSENT, Esq. *Collector of St. Mary's, Georgia.*

12th CONGRESS.] No. 392. [2d SESSION.

MINT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, MARCH 2, 1813.

TREASURY DEPARTMENT, *February* 27, 1813.

SIR:

I have the honor to transmit, herewith, a letter from the Comptroller of the Treasury, accompanied with sundry statements, which have been prepared in obedience to the act, entitled "An act establishing a mint, and regulating the coins of the United States," passed April 2d, 1792.

I have the honor to be, very respectfully, sir, your obedient servant,

ALBERT GALLATIN.

The Honorable the SPEAKER *of the House of Representatives.*

TREASURY DEPARTMENT, *Comptroller's Office, February* 27, 1813.

SIR:

The statements herewith, marked A, B, and C, have been prepared pursuant to the seventh section of an act of Congress, passed the 2d of April, 1792, entitled "An act establishing a mint, and regulating the coins of the United States." They contain all the information, relative to the transactions of the mint, which settlements made at the treasury enable me to afford.

I have the honor to be, with great respect, your obedient servant,

RICHARD RUSH.

ALBERT GALLATIN, Esq.

A.

Statement exhibiting the balance of Gold and Silver remaining in the hands of the officers of the Mint on the 31st of December, 1811; the amount of deposites from the 1st of January to the 31st of December, 1812; the different species of coins made and paid on account of deposites, allowance for wastage, and the balance remaining in the hands of the officers of the Mint on the 31st of December, 1812, to be accounted for on a future settlement.

	Oz.	Dwt.	Gr.	Dolls.	Cts.	M.
Balance of gold bullion, &c. remaining in the hands of the officers of the mint on the 31st December, 1811,	928	05	05	16,500	40	5
Gold bullion deposited from 1st January to 31st December, 1812,	16,593	02	03	294,988	40	0
Total amount,	17,521	07	08	311,488	80	5
Amount paid for deposites of gold, from 1st January to 31st December, 1812,	-		-	309,398	31	5
Add gold coins in the hands of the treasurer of the mint on the 31st December, 1812,	-		-	14,529	16	5
	Dolls.	*Cts.*	*M.*			
Deduct this sum, being a balance of gold coins in the hands of the treasurer, on the 31st December, 1811,	31,877	35	0	323,927	48	0
And this sum, being the amount of treasury warrant No. 4,947, issued to cover wastage in the coinage of gold,	1,615	13	0			
				33,492	48	0
	oz.	*dwt.*	*gr.*			
Gold coins made at the mint from January 1 to December 31, 1812, viz: half eagles, 58,087. Weight and value,	16,336	19	09	290,435	0	0
Gold bullion in the hands of the officers of the mint on 31st December, 1812,	1,117	11	05	19,865	59	0
Profit and loss account for this sum, allowed for wastage in the coinage of gold in 1812,	66	16	18	1,188	21	5
As above,	17,521	07	08	311,488	80	5
Balance of silver bullion, &c. remaining in the hands of the officers of the mint, on the 31st December, 1811,	141,373	07	07	163,121	96	5
Silver bullion deposited from 1st January to 31st December, 1812,	980,909	03	0	1,131,818	12	0
Total amount,	1,122,282	10	07	1,294,940	08	5
Amount paid for deposites of silver, from 1st January to 31st December, 1812,	-		-	798,494	88	5
Add silver coins in the hands of the treasurer of the mint, deposited in the Farmers and Mechanics' Bank, on 31st December, 1812,	-		-	18,000	16	0
	Dolls.	*Cts.*	*M.*			
Deduct this sum, being a balance of silver coins in the hands of the treasurer of the mint, 31st December, 1811,		25	0	816,495	04	5
Also, this sum, being amount of treasury warrant No. 4,947, issued to cover wastage in the coinage of silver,	2,465	29	5			
				2,465	54	5
	oz.	*dwt.*	*gr.*			
Half dollars, 1,628,059. Weight and value,	705,492	04	16	814,029	50	0
Silver bullion in the hands of the officers of the mint on 31st December, 1812,	413,899	12	06	477,575	22	0
Profit and loss account for this sum, allowed for wastage in the coinage of silver in 1812,	2,890	13	09	3,335	36	5
As above,	1,122,282	10	07	1,294,940	08	5

COMPTROLLER'S OFFICE, *February* 26, 1813.

ANDREW ROSS, *Clerk.*

B.

Dr. *The Mint of the United States in account of Copper purchased and coined, from the commencement of the Institution to the 31st day of December, 1812.* Cr.

	Troy Weight.			Cost of Copper.				Troy Weight.			Value of Copper at the rate of 7 dwt. to a cent.		
	lbs.	oz.	dwt.	Dolls.	Cts.	M.		lbs.	oz.	dwt.	Dolls.	Cts.	M.
To amount of rough copper and copper planchettes, purchased from the commencement of the institution to the 31st December, 1811, per statement marked B, accompanying the Comptroller's letter of April 9th, 1812,	823,333	7	8	229,523	22	0	By amount of rough copper and copper planchettes, accounted for from the commencement of the institution to the 31st December, 1811, per statement accompanying the Comptroller's letter of the 9th April, 1812,	818,619	7	10	266,685	19	0
Amount of copper planchettes fit for striking, purchased in the quarter ending June 30, 1812, viz:							By amount of cents charged by the treasurer of the mint, as delivered to the Treasurer of the United States, during the year 1811, viz:						
44,726 pounds avoirdupois, at 7,000 grains to 1 pound, is	54,354	6	3	16,949	15	0	In the quarter ending March 31, None.						
							In the quarter ending June 30, 420,000						
							In the quarter ending September 30, 377,500						
							In the quarter ending December 31, 278,000						
							Cents, 1,075,500	31,368	9	0	10,755	0	0
	877,688	1	11	246,472	37	0		849,988	4	10	277,440	19	0
							By balance remaining, viz:						
							This sum, being the amount of copper planchettes in the hands of the chief coiner,	23,985	9	3	7,880	0	0
							This sum, said to arise from copper planchettes spoiled in striking, and used for alloy, and planchettes weighing more than 7 dwts.	3,713	11	18			
Balance, per contra.	-	-		38,847	82	0							
	877,688	1	11	285,320	19	0		877,688	1	11	285,320	19	0

Comptroller's Office, *February* 26, 1813.

ANDREW ROSS, *Clerk.*

C.

Summary statement exhibiting the value of Coins made at the Mint; the amount of disbursements on account of the establishment; the amount allowed for wastage; the amount retained of deposites; and the amount gained on the coinage of Copper, from the commencement of the institution to the 31st December, 1812.

	Dollars. Cents.	Dollars. Cents.
Value of gold, silver, and copper coins, made at the mint to 31st December, 1811,	- -	10,589,153 49
Do. of gold coins made from 1st January to 31st December, 1812, per account A,	290,435 00	
Do. of silver coins made from 1st January to 31st December, 1812, per said account,	814,029 50	
Do. of copper coins made from 1st January to 31st December, 1812, per account B,	10,755 00	
		1,115,219 50
Total value of gold, silver, and copper coins,	- -	11,704,372 99
Nett charge on the coinage of gold, silver, and copper, to 31st December, 1811, per account rendered,	409,338 84.5	
Add amount gained on the coinage to the same period,	37,161 97	
	446,500 81.5	
From the above, deduct amount of wastage on gold and silver to 31st December, 1811, per account rendered, $39,869 81.5		
To the above, add the amount retained from deposites to the same period, 4,421 45		
	35,448 36.5	
		411,052 45
Add amount disbursed on account of the establishment, from 1st January to 31st December, 1812,	- -	20,309 36
Add, also, amount of wastage on gold and silver to 31st December, 1811,	39,869 81.5	
Do. do. on gold and silver from 1st January to 31st December, 1812,	4,523 58	
	44,393 39.5	
From the above, deduct amount retained from deposites to 31st December, 1811, $4,421 45		
Also, the amount retained from 1st January to 31st December, 1812, 235 37		
	4,656 82	
		39,736 57.5
		471,098 38.5
Deduct amount gained on the coinage of copper from the commencement of the institution to the 31st December, 1812, as per statement herewith, marked B,	- -	38,847 82
Nett amount chargeable to the coinage of gold, silver, and copper, from the commencement of the institution to the 31st December, 1812, including the cost of lots, buildings, machinery, &c.	- -	432,250 56.5

COMPTROLLER'S OFFICE, *February* 26, 1813.

ANDREW ROSS, *Clerk.*

13th CONGRESS.] No. 393. [1st SESSION.

STATE OF THE FINANCES.

COMMUNICATED TO THE SENATE, ON THE 3D OF JUNE, 1813.

In obedience to the act supplementary to the act, entitled "An act to establish the Treasury Department," the Acting Secretary of the Treasury respectfully submits the following report:

The receipts into the treasury, from the 1st of October, 1812, to the 31st March, 1813, have amounted to	$15,412,416 25
The balance in the treasury, on the 30th September, 1812, was	2,362,652 69
Making, together,	$17,775,068 94
The expenditures, from the 1st October, 1812, to the 31st March, 1813, have amounted to	$15,919,334 41
Leaving a balance in the treasury, on the 1st of April, 1813, of	1,855,734 53
	$17,775,068 94

The enclosed statement (A) shows, in detail, the several sources from which the receipts were derived, and the branches of expenditure to which the disbursements from the treasury were applied.

Pursuant to the act of 8th February last, subscriptions for a loan of sixteen millions of dollars were opened on the 12th, and again on the 25th of March last. But, although a thirteen years' annuity of one per cent. was offered, in addition to a six per cent. stock at par, for the money which might be subscribed, it being aparent, from the result of the first subscription, that the whole amount could not be obtained on those terms, proposals in writing

were invited. Offers, exceeding, by about a million of dollars, the amount wanted, were received, some demanding a thirteen years' annuity of one and a half per cent, in addition to six per cent. stock at par, but most of them requiring a six per cent. stock, at the rate of 88 per cent. On these terms, leaving to the subscibers the option, the loan was effected.

In conformity with the public notification, the same terms were extended to those persons who had subscribed on the first opening of the subscsiption, and they have the same option; which, if the stock, at the rate of 88 per cent., be taken, is equivalent, precisely, to a premium of thirteen dollars sixty-three cents and seven-elevenths of a cent, for each hundred dollars loaned to the Government.

The enclosed papers, under the letter B, are copies of the several public notices given on the subject, and a statement of the moneys, respectively, obtained by open subscriptions, and by written proposals, and showing, also, the sums obtained and payable in each place where subscriptions were opened.

Of that sum of sixteen millions of dollars, thus obtained on loan, there was paid into the treasury, prior to the 1st of April, 1813, the sum of 1,086,737 50, which makes a part of the moneys received previously to that day, as stated in the statement A.

The resources for the residue of the year 1813, consist of the following items, viz:

1. The remainder of the loan abovementioned,		$14,913,262 50
2. The sums payable on account of customs, and of the sales of public lands, estimated at		9,320,000 00
3. The five millions of dollars in treasury notes, authorized by the act of February 25th, 1813,		5,000,000 00
	Say	$29,230,000 00

The expenses for the last nine months of the present year, are calculated as followeth, viz:

1. Civil list, and all expenses of a civil nature, both foreign and domestic,	$900,000 00
2. Payments on account of the principal and interest of the public debt, as per estimate C, herewith,	10,510,000 00
3. Expenses on account of the War and Navy Departments,	17,820,000 00
	$29,230,000 00

Of the sum of $1,855,734 53, remaining in the treasury on the 1st of April last, a small part may be considered as applicable to such extraordinary expenses, already anthorized, as may arise during the remainder of the year; and for the same object, the sum of 1,000,000 of dollars, authorized, by an act of the State of Pennsylvania, to be loaned to the United States, but which was not offered in time to be accepted as a part of the loan of sixteen millions, may be considered as a resource.

In this estimate, the whole sum of five millions of dollars, authorized to be issued in treasury notes, is taken as a part of the resources of the present year. But, as it is not deemed eligible to increase the amount of treasury notes in circulation, and as three millions only, of those authorized by the act of 1812, were issued in that year, and are reimbursable in the course of the present year, it is respectfully suggested that, in lieu of issuing two millions of the five millions authorized by the act of February, 1813, Congress should authorize an additional loan for the same amount; it being made a condition of such loan, that its terms should not be higher than those of the loan of sixteen millions, already effected.

The provision already considered, is for the service of the present year only; that which will be necessary for the year 1814, requires an early attention. It is difficult to estimate, with accuracy, the sum which will be received into the treasury from the revenue, as now established.

During a state of war, the customs, at the present rate of duties, have been heretofore estimated to produce five millions of dollars. The additional tonnage duty, imposed upon foreign vessels, by the act of 1st July 1812, producing about 200,000 dollars a year, is not included in that sum.

It is believed that, during the year 1814, a greater sum than five millions two hundred thousand dollars ought not to be relied upon, as receivable into the treasury, from custom house duties. The sum arising from sales of public lands may be estimated at six hundred thousand dollars, making, together, 5,800,000 dollars. The interest alone, on the public funded debt, on temporary loans, and on the treasury notes, which will become payable in that year, will amount to four millions four hundred thousand dollars. The other engagements, on account of the principal of the funded debt, of temporary loans, and of treasury notes, which will become reimbursable in that year, amount to 7,150,000 dollars; exceeding, together, by more than five millions seven hundred thousand dollars, the estimated amount of the receipts into the treasury, derived from the revenue, as now established.

This view of the subject is sufficient to evince the necessity of a speedy and effectual provision for the service of that and the ensuing years. The mode and the extent to which this provision should be carried, have been heretofore suggested, from this Department, to Congress, and have received the consideration of that body.

The expenses of the peace establishment of the United States, and the interest on the public debt, including that on the loans made for the prosecution of the war, are believed to be the least sums that ought, under any circumstances, to be raised within each year. These, if the expenses of the peace establishment are taken at the sum necessary for the ordinary expenditure of the United States, previously to the additional armaments made in the year 1812, with a view to an approaching state of war, and including the interest on the loans of the year 1812 and 1813, and also of that which will probably be necessary in the year 1814, will amount, during that year, to eleven millions four hundred thousand dollars, viz:

The expense of the peace establishment, exclusive of the additional force authorized by the acts passed during the year 1812, may be estimated at		$7,000,000
The interest on the public debt, during the year 1814, will be as follows:		
On old funded debt,	$2,100,000	
On six per cent. stock of 1812, including temporary loans, received in part of the loan of eleven millions, which will remain unpaid in 1814,	500,000	
On six per cent. stock of 1813,	1,090,000	
On treasury notes, which will be reimbursable in 1814, say on 5,000,000 dollars, at 5⅔ per cent.	270,000	
		3,960,000
On the loan for the year 1814, interest payable within that year,		440,000
		$11,400,000
The revenue, as now established, being estimated to produce		$5,800,000
Would leave to be raised		5,600,000
To cover the above sum of		$11,400,000
The internal taxes, heretofore proposed, were estimated to produce		$5,000,000
And the duty of 20 cents a bushel on salt, imported, which, though estimated, heretofore, at only 400,000 dollars a year, during a state of war, yet, as the consumption considerably exceeds 2,000,000 of bushels, may be estimated to produce		600,000
Making the sum wanted,		$5,600,000

Although the taxes, if early laid, may be brought into operation in the commencement of the year 1814, yet, as they cannot be expected to have their full effect during that year, some auxiliary resource will be required. This may be found in the sum of 1,500,000 dollars, which is the excess of the sinking fund for the present year, over the demands on that fund, according to the existing engagements of the United States. This sum of 1,500,000 dollars, may be carried to the sinking fund, for the year 1814, and will be wanted, in addition to the annual appropriation of 8,000,000 of dollars, to meet the engagements on account of the public debt, which must be fulfilled during that year.

As reliance must be had upon a loan, for the war expenses of the year 1814, the laying of internal taxes may be considered, with a view to that object, as essentially necessary—in the first place, to facilitate the obtaining of the loan, and secondly, for procuring it on favorable terms.

It is ascertained that the terms of the loan, for the present year, would have been more favorable, if the taxes had been previously laid; and it is obvious enough, that, by affording a security for the regular payment of the interest, and the eventual reimbursement of the principal, more stable, and less liable to be weakened or cut off by the natural effects of war, upon external commerce, than a revenue, depending as that of the United States now does, almost wholly upon such external commerce, capitalists will advance with the greater readiness, and at a lower rate of interest, the funds necessary for the prosecution of the war; public confidence will be ensured, and the means afforded of preserving the public credit unimpaired—a measure of the utmost importance, in a country like ours, where, from the lightness of the demands made upon the People, during the continuance of peace, the extraordinary expenses of a state of war can be supplied only by a resort to that credit.

The resources of the country are ample, and, if the means now proposed, and those heretofore recommended from this Department, are adopted, it is believed they may be fairly and fully brought into action.

All which is respectfully submitted.

W. JONES, *Acting Secretary of the Treasury.*

TREASURY DEPARTMENT, *June 2d*, 1813.

A.

Receipts and expenditures at the Treasury of the United States, from the 1st October, 1812, to the 31st of March, 1813.

Cash in the treasury, subject to warrant,			$2,362,652 69
Received for customs,	$4,720,001 44		
arrears of direct tax,	105 52		
sales of public lands,	450,596 95		
cents coined at the mint,	2,780 00		
fees on letters patent,	3,060 00		
postage of letters,	39 70		
seamen's stores sold, and fund for relief of seamen,	284 45		
fines, penalties, and forfeitures,	1,984 96		
repayments of moneys advanced,	20,892 51		
prize money for navy pension fund,	3,645 73		
interest on treasury notes,	300 00		
	5,203,691 25		
Treasury notes, (act of 1812)	4,752,500 00		
Do. (act of 1813)	32,000 00		
	4,784,500 00		
Loan of 11 millions, (1812)	4,337,487 50		
Loan of 16 millions, (1813)	1,086,737 50		
	10,208,725 00		15,412,416 25
			17,775,068 94
Expenditures, viz:			
On account of the Civil Department,	440,473 76		
Miscellaneous expenses,	368,518 64		
Diplomatic do.	48,087 37		
Military Department,	9,039,275 49		
Naval do.	2,690,752 20		
Public Debt,	3,332,226 95		
			15,919,334 41
Cash in the treasury, subject to warrant, March 31, 1813,			$1,855,734 53

B.

The United States' loan of 16,000,000 dollars has been taken up in the following manner and proportions, viz:

First subscription, on the 12th and 13th March, 1813,	$3,956,400 00
Second subscription, 25th to 31st March, 1813,	1,881,800 00
Proposals made on the 5th of April, of which only $10,161,800 could be received,	11,106,000 00
To which may be added the amount intended to be loaned by the State of Pennsylvania, the proposals for which not being received in time, could not be admitted,	1,000,000 00
	$17,944,200 00

Being 1,944,200 dollars more than the sum of 16,000,000, authorized by law, and actually borrowed.

That sum of $16,000,000 has been subscribed, and is payable at the following places:

New Hampshire,	Portsmouth,	$40,000
Massachusetts,	Portland,	129,000
	Salem,	183,600
	Boston,	75,300
Rhode Island,	Providence,	67,800
New York,	New York,	5,437,100
	Albany,	283,500
Pennsylvania,	Philadelphia,	6,858,400
Maryland,	Baltimore,	1,950,800
Columbia,	Washington,	442,500
Virginia,	Richmond,	49,000
	Petersburg,	35,000
	Norfolk,	103,000
South Carolina,	Charleston,	354,000
		$16,000,000

B 1.

Whereas, by an act of Congress, passed on the eighth day of February, one thousand eight hundred and thirteen, the President of the United States is authorized to borrow, on the credit of the United States, a sum not exceeding sixteen millions of dollars, so, however, that no engagement or contract shall be entered into, which shall preclude the United States from reimbursing any sum or sums thus borrowed, at any time after the expiration of twelve years from the first day of January, one thousand eight hundred and fourteen: And whereas, by the said act, so much of the funds constituting the annual appropriation of eight millions of dollars, for the payment of the principal and interest of the public debt of the United States, as may be wanted for that purpose, after satisfying the sums necessary for the payment of the interest, and such part of the principal of said debt as the United States are now pledged annually to pay and reimburse, is pledged and appropriated for the payment of the interest, and for the reimbursement of the principal of the stock now to be created, and the faith of the United States is pledged to establish sufficient revenues for making up any deficiency that may hereafter take place in the funds now appropriated for paying the interest and principal as aforesaid: And whereas the President of the United States did, by an act or commission, under his hand, dated the seventeenth day of February, one thousand eight hundred and thirteen, authorize and empower the Secretary of the Treasury to borrow, on behalf of the United States, a sum not exceeding, in the whole, sixteen millions of dollars, and to make the necessary contracts for the same, pursuant to the act of Congress above recited:

Now, therefore, the undersigned, Secretary of the Treasury, in pursuance of the act of Congress, and the authority from the President of the United States, above mentioned, doth hereby, on behalf of the United States, contract and engage in manner following, to wit:

1. Books, for receiving subscriptions to a loan of sixteen millions of dollars, for the use of the United States, shall be opened on the twelfth day of March next,

At Portsmouth, N. H.	at the New Hampshire Union Bank.
At Salem, Mass.	at the Merchants' Bank.
At Boston, Mass.	at the State Bank.
At Providence, R. I.	at the Roger Williams Bank.
At the city of New York,	at the Manhattan Company and the Mechanics' Bank.
At Albany,	at the New York State Bank, and the Mechanics and Farmers' Bank.
At Philadelphia,	at the Bank of Pennsylvania, the Farmers and Mechanics' Bank, and the Philadelphia Bank.
At Baltimore,	at the Bank of Baltimore, the Commercial and Farmers' Bank, and the Union Bank of Maryland.
At the City of Washington,	at the Bank of Washington, and the office of the Bank of Columbia.
At Richmond, Va.	at the Bank of Virginia.
At Charleston, S. C.	at the State Bank, and the Planters and Mechanics' Bank.

And at any other incorporated Bank, in any of the above named cities or towns, which shall open books for receiving subscriptions, as aforesaid, and give public notice thereof.

Which books shall continue open for receiving subscriptions during the ordinary hours of transacting business at the said banks, on Friday, the twelfth, and Saturday, the thirteenth day of March next. If more than sixteen millions of dollars, in the whole, shall be subscribed, the surplus shall be deducted in proportion to the sums subscribed in each place, respectively, by a reduction of the subscriptions exceeding four thousand dollars. But no reduction shall be made of the subscriptions made by any persons or bodies corporate, holders (at the time of subscribing) of stock issued under the act of March 14, 1812, called "six per cent. stock of 1812," unless the aggregate of their subscriptions should exceed sixteen millions of dollars; in which case, the surplus shall be deducted by a reduction of the proportionally highest subscriptions. If any subscription shall be thus reduced, the amount of such reduction shall be forthwith returned to the subscriber from whom such reduction shall have been made.

2. No subscriptions will be received for a sum less than one hundred dollars, nor for a fractional part of a hundred dollars.

3. For every hundred dollars which may be subscribed, there shall be paid, at the time of subscribing, twelve dollars and fifty cents, and a like sum of twelve dollars and fifty cents on the first day of each of the ensuing months of April, May, June, July, August, September, and October, one thousand eight hundred and thirteen, respectively. Each subscriber, at the time of paying any of the above instalments, after the first, may pay all, or any number, of the subsequent instalments, and will be entitled to receive interest, at the rate of six per centum per annum, on the amount thus paid, from the time of actual payment.

4. On the failure of payment of any instalment of the sums subscribed, according to the tenor of the third article, the next preceding instalment of twelve dollars and fifty cents, which shall have been paid for every hundred dollars subscribed, shall be forfeited to the United States.

5. Each subsequent instalment must be paid at the same bank at which the original subscription was made, and where the first instalment was paid.

6. The cashiers of the respective banks where subscriptions are received, shall, within twenty days after the time of subscribing, give certificates, stating the sums subscribed and payment made, and on which the payments of the subsequent instalments, when made, shall be, respectively, endorsed; which certificates shall be assignable by endorsement and delivery of the parties in whose favor they may be issued, until the completion of the payments required by the tenor of the third article.

7. After the completion of the payments aforesaid, the proprietors of the certificates of the cashiers, on which such payments have been completed, on surrendering the same at the loan office of the State in which the subscription and payments shall have been made, shall be entitled to receive, from the commissioner of loans, certificates of funded capital stock for the amount thus subscribed and paid, bearing an interest of six per centum per annum, from the time when the said instalments shall have been paid, respectively, and payable, quarter yearly, at the several loan offices, or at the treasury of the United States, where the same may stand credited; and shall, moreover, receive, from the commissioner of loans, a certificate, entitling such proprietor to an annuity or annual sum, payable quarter yearly, for thirteen years, commencing on the first day of January, one thousand eight hundred and thirteen, of one dollar on every hundred dollars thus subscribed and paid; which certificates of annuity shall constitute a separate and distinct stock, and may be sold, assigned, and transferred, to and from the books of the treasury, or of the several loan offices, separately and distinctly from the aforesaid funded capital six per cent. stock. And the said funded capital stock, and the said annuities, shall be transferable by their respective proprietors, in person, or by their attorneys, duly constituted, in the same manner as the present funded debt of the United States, and in pursuance of the rules which have been, or which may be, established, relative to the transfer of the said debt.

8. After the payment of the fifth instalment, such of the proprietors of the certificates of the cashiers, of two hundred dollars and upwards, as may then be desirous of funding the same, may, on presenting them at the loan office of the State in which the subscription and payments shall have been made, receive, from the commissioner of loans, certificates of funded capital six per cent. stock, for the amount of the four first instalments, or one moiety of the sum expressed in the certificates of the cashiers; and also, certificates for one moiety of the thirteen years' annuity of one dollar on the hundred dollars subscribed. But no certificate of funded capital six per cent. stock, including a fractional part of a hundred dollars, or certificate of annuity, including a fractional part of a dollar, will be issued.

9. After the last day of December, in the year one thousand eight hundred and twenty-five, and after reasonable notice to the creditors, which shall be given by an advertisement in some public newspaper, printed at the seat of the Government of the United States, the said capital six per cent. stock shall be redeemable at the pleasure of the United States, by the reimbursement of the whole sum which may at that time stand credited to any proprietor on the books of the treasury, or of the loan offices, respectively. And the payments of the said annuities, for thirteen

years, shall cease and determine on the first day of January, one thousand eight hundred and twenty-six, when the certificates of the same shall be surrendered up and cancelled.

10. So much of the funds constituting the annual appropriation of eight millions of dollars for the payment of the principal and interest of the public debt of the United States, as may be necessary for the regular payment of the interest, and for the reimbursement of the principal of the stock, and for the regular payment of the annuities to be created under this contract, together with the faith of the United States for its due fulfilment, are hereby pledged, in pursuance of, and according to, the terms and conditions of the act of Congress herein before recited.

Given under my hand, and the seal of the treasury of the United States, at Washington, this twentieth day of February, one thousand eight hundred and thirteen.

ALBERT GALLATIN,
Secretary of the Treasury.

B 2.

UNITED STATES' LOAN.

TREASURY DEPARTMENT, *March 18th*, 1813.

Notice is hereby given, that the books for receiving subscriptions to the loan, authorized by the act of Congress, of February 8th, 1813, will again be opened on the 25th day of this month, on the same terms and conditions as heretofore, and continue so open till the 31st day of this month, unless sooner closed by public notice, at the following places, and for the following sums, respectively, that is to say:

At New York, for five millions of dollars, at the Manhattan Company, Mechanics' Bank, City Bank, Merchants' Bank, Bank of America.

At Philadelphia, for five millions of dollars, at the Bank of Pennsylvania, Farmers and Mechanics' Bank, Philadelphia Bank, Stephen Girard's Bank.

At Baltimore, for one million seven hundred thousand dollars, at the Bank of Baltimore, Commercial and Farmers' Bank, Union Bank of Maryland, Mechanics' Bank, Marine Bank.

At Washington, for three hundred thousand dollars, at the Bank of Washington, office of the Bank of Columbia.

Proposals will also be received by the Secretary of the Treasury, until the fifth day of April next, from any person or persons, body or bodies corporate, who may offer, for themselves or others, to subscribe for the whole or part of the residue of the loan aforesaid, which may not have been subscribed for prior to the 1st day of April next. The proposals must distinctly state the amount offered to be loaned, the species of stock or stocks, which the parties wish to obtain, and the price they will allow for the same. Unless a different modification should be asked in the proposal, it will be understood that the amount loaned will be paid into the treasury, in four equal instalments, viz: on the 15th days of April, June, August, and October next, and that the stock issued will be irredeemable till the 31st day of December, 1825.

If proposals shall be made, amounting, together, to a greater sum than that required, the preference will, on equal terms, be given to stockholders of the six per cent. stock of 1812.

If any proposals, differing in terms from one another, or from those on which subscriptions have already or may be made prior to the 1st day of April next, should be excepted, all the parties, including those who have already subscribed, or may subscribe prior to the 1st day of April next, shall be placed on the same footing, by giving to all, the option, either of the terms offered by them, or on which they have subscribed, or of those offered by any other persons, and which shall have been accepted.

No proposal will be received for a sum less than one hundred thousand dollars. But a commission of one quarter per cent. will be allowed to any person collecting subscriptions for the purpose of incorporating them in one proposal, to the amount of one hundred thousand dollars or upwards; provided that such proposal shall be accepted.

All the proposals must be transmitted by duplicates, one directed to the City of Washington, and the other (under cover of the Cashier of the Bank of Pennsylvania) to Philadelphia.

ALBERT GALLATIN,
Secretary of the Treasury.

. 3.

UNITED STATES' LOAN.

TREASURY DEPARTMENT, *April 15th*, 1813.

Those persons who have subscribed to the United States' loan of sixteen millions of dollars, prior to the 1st day of the present month of April, are hereby notified that terms, different from those under which they made their subscriptions, have been allowed to the persons who have taken the remainder of the said loan of sixteen millions; and that, conformably to the public notification from this Department, of the 18th of March last, those who subscribed prior to the 1st of April have the privilege of taking the terms thus subsequently allowed; and which terms are as follows, viz:

1st. That the subscriber shall receive a six per cent. stock, the interest payable quarter yearly, redeemable at the pleasure of the United States, at any time after the end of the year 1825, at the rate of eighty-eight per cent. or one hundred dollars in stock for eighty-eight dollars in money.

Or, 2d. That the subscriber, for every hundred dollars in money, shall receive one hundred dollars in the same species of six per cent. stock, and an annuity, for thirteen years, from the 1st day of January last, of one dollar and fifty cents, payable quarter yearly.

The subscribers, who may wish to avail themselves of these terms, will present their scrip certificates to the cashier of the bank by whom they were issued, and will express, in writing, on the face of the same, which of the above terms they will elect to accept, and will receive, from the cashier, new scrip certificates, conformably thereto; the payments upon which, and funding whereof, are to be effected in the same manner as before.

Such subscribers as have already completed their payments, and obtained certificates of funded stock and annuities on the terms originally proposed, are to surrender the same to the commissioner of loans, or to the Register of the Treasury, by whom they were issued, expressing their election in the same manner; and will receive from him certificates of funded stock, and of annuities, as the case may be, in conformity with the election they may thus make.

ALBERT GALLATIN.
Secretary of the Treasury.

C.

View of the Sinking Fund for the year 1813.

The balance belonging to this fund, remaining unapplied on the 31st December, 1812, (per report of commissioners to Congress, of February 6, 1813,) was	$3,550,369 11
The annual appropriation for the year 1813,	8,000,000 00
Making, together,	11,550,369 11
There was applied, during the first quarter of the year 1813,	1,036,868 28
Leaving to be applied, in the three last quarters of that year,	$10,513,500 83

The manner in which the amount will be applied in the year 1813, is as follows:

Interest and reimbursement of old six and deferred stocks, estimated at		$2,160,000 00
Interest on exchanged six per cent. stock of 1812,		180,000 00
Ditto on three per cent. stock,		485,000 00
Ditto on 1796 six per cent stock,		5,000 00
Ditto on Louisiana stock, and charges,		680,000 00
Ditto on six per cent. stock of 1812, including temporary bank loans and some arrearages,		700,000 00
Interest on new stock of 1813,		470,000 00
Principal of temporary loans reimbursable in 1813,		1,350,000 00
Treasury notes, including those payable on the 1st and 11th January, 1814, which must be provided for by the 31st December, 1813,	$3,804,500	
Interest on the same,	205,443	
		say 4,010,000 00
		$10,040,000 00
There was paid, on account of the above, in the first quarter of 1813,		1,036,868 28
Leaving payable in the three last quarters of that year, say		9,000,000 00
And will leave to be applied to the purchase of stock, or to be carried to the sinking fund, for the year 1814,		1,513,500 83
		$10,513,500 83

13th CONGRESS.] No. 394. [1st SESSION.

INCREASE OF REVENUE.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JUNE 10, 1813.

Mr. EPPES made the following report:

The Committee of Ways and Means, to whom was referred so much of the message of the President of the United States as relates to the establishment of a well digested system of internal revenue, have had the same under consideration.

They deem it unnecessary to say any thing as to the neccessity of providing additional revenue, at a time when the general rate of expenditure has been so much increased by measures necessarily connected with a state of war. A reference to the reports from the Treasury Department, and from the Committee of Ways and Means, during the last and preceding years, will show that a provision for additional revenue can no longer be delayed, without a violation of all those principles held sacred in every country, where the value and importance of national credit have been justly estimated. They have reviewed the system heretofore presented, and taking into consideration its having been sanctioned, in its principles, by a vote of the House of Representatives, have determined to recommend its adoption, with some modifications, in preference to commencing a new system, at a period when neither the principles or details could receive that mature consideration on which, alone, they could venture to recommend its adoption. The bills, heretofore reported, were founded on estimates which assumed for a basis providing a reveuue sufficient to meet the expenses of the peace establishment, the interest on the old debt, and on such new loans as have been, or may be, hereafter, authorized. These several items, for the year 1814, are estimated as follows:

The expense of the peace establishment, at		$7,000,000
The interest on the Public Debt.		
On the old funded debt,	2,100,000	
On six per cent. stock, of 1812, including temporary loans received in part of the loan of 11,000,000 dollars, which will remain unpaid in 1814,	500,000	
On six per cent. stock, of 1813,	1,090,000	
On treasury notes which will be reimbursable in 1814, say on $5,000,000, at 5⅔ per cent.	270,000	
		3,960,000
On the loan for 1814, interest payable within that year,		440,000
		11,400,000
The revenue now established being estimated to produce		5,800,000
Leaves to be provided for,		5,600,000
To meet which sum, the committee propose—		
1. A direct tax of	3,000,000	
Internal duties, viz:		
1. Duties on stills, estimated to produce	765,000	
on refined sugar,	200,000	
on retailers' licences,	500,000	
on sales at auction,	50,000	
on carriages,	150,000	
on bank notes and negotiable paper,	400,000	
on salt, at twenty cents,	400,000	
Additional duty on foreign tonnage,	900,000	
Total gross,	6,365,000	
Deduct for expenses of collection, assesment, and losses,	750,000	
	$5,615,000	

The Committee therefore ask leave to report the following bills:

1. A bill for the assessment and collection of direct taxes;
2. A bill to lay and collect a direct tax within the United States;
3. A bill laying a duty on imported salt;

4. A bill establishing the office of commissioner of the revenue;
5. A bill laying duties on licences to retailers of wines, spirituous liquors, and foreign merchandise;
6. A bill laying duties on carriages for the conveyance of persons;
7. A bill laying duties on licences to distillers of spirituous liquors,
8. A bill laying duties on sales at auction, of foreign merchandise, and of ships and vessels;
9. A bill laying duties on sugars refined within the United States;
10. A bill laying duties on bank notes, and on notes of hand, and foreign bills of exchange of certain descriptions;
11. A bill making further provision for the collection of internal duties; and,
12. A bill laying an additional duty on foreign tonnage.

DIRECT TAX.

Mode adopted for ascertaining the quotas of the counties in the several States.

In those States where there is a State tax, the apportionment of that tax, among the counties of the State, has been made the rule for apportioning the direct tax; and the quota of each county, of the direct tax, has been made to bear the same proportion to the whole quota of the State, as the amount of the State tax, paid by such county, bears to the whole sum paid in the State for the State tax.

In those States where there is no State tax, or, if there be one, the proportions in which it is apportioned among the counties is not known, the principle assumed for a basis is, that the comparative advancement of wealth (or rather the increase in the value of property, subject to the direct tax now to be imposed) and of population in the different districts of the same State, have been equal, since the year 1799; so that, if a given portion of a State, containing, for example, one-fourth of the population of the State, and which paid, in 1799, one-fourth of the direct tax of that State, now contains one-third of the whole population of the State, it ought now to pay one-third of the whole tax to be imposed upon the State. And, in respect to *population* for both epochs, although the *federal numbers*, or numbers represented in Congress, have been taken as the constitution directs, for ascertaining the quota of each State, of the whole sum to be raised in the United States; yet, for apportioning the sum thus found as the quota of any State, among the several counties of that State, the whole numbers of the several counties, including slaves, have been taken; because it is considered that the slaves increase the wealth, or the ability to pay, in a ratio at least equal to the augmented quota which this mode will give to those parts of a State in which slaves are possessed, over those in which there are none, or a smaller number. Maryland is the only State where there is a considerable proportion of slaves, to which this mode of apportioning the tax among the counties has been applied.

The process, then, is, to make the quota of each county in a given State, compared with its population in 1810, bear the same proportion to the present quota of the State, compared with its whole population in 1810, as the quota of the same county, of the direct tax of 1799, compared with its population by the census of 1800, bore to the quota of the whole State, of the direct tax of 1799, compared with its whole population in 1800.

To effect this, there must be found—

1. The proportion which the population of each county, in 1800, bore to the population of the whol State at that time.
2. The proportion which the population of the same county bore in 1810 to the population of the whol te in 1810.
3. Then, as the ratio found by No. 1 is to the ratio found by No. 2, so is the quota which the county paid, of the direct tax in 1799, to the sum which would be payable by the same county, of a direct tax at this time, of which the quota of the State in question would be the same as was the quota of that State, of the direct tax in 1799.
4. Lastly, as the quota of the State, in 1799, is to the quota of the State under the direct tax now to be imposed, so is the sum found by No. 3, to the quota of the county under the direct tax, now to be imposed.

Exemplified by Rockingham county, New Hampshire:

1. The total population of New Hampshire, in 1800, was 183,858, and of Rockingham county, at the same time, 45,427. The proportion, 24.7.
2. The total population of New Hampshire, in 1810, was 214,360; of Rockingham county, at the same time, 50,175. The proportion, 23.4.
3. The quota of Rockingham county, of the direct tax of 1799, was 27,743 dollars. Then, as 24.7 : 23.4 :: 27,473: 26,027 dollars; the sum which would be payable by Rockingham county, if the quota of the State of New Hampshire were now the same as it was in 1799.
4. The quota of New Hampshire, (as finally assessed) in 1799, was 77,968 dollars. The quota now proposed for it is $96,793 37. Then, as 77,968 : 96,793.37 :: 26,027 : 32,311.21, the sum now payable by Rockingham county. This sum, in the table, has been made $32,263.37, to accommodate the fractions, which, in these long calculations, were not carried through more than three or four places of figures. Although mathematical accuracy has not thus been attained, no considerable inequality is believed to have been occasioned; and the proposed provision, by which the right is given to the States of altering the quotas of their counties, whenever their Legislatures should deem an unjust or unequal apportionment to have been made by the act of Congress, has been considered as securing the people of every part of the country from an unfair or oppressive bearing of the tax upon them.

States in which the quotas of counties have been found, by comparing their population, in 1810, *with that of* 1800, *and the direct tax of* 1799.

New Hampshire,
Rhode Island,
Vermont,
New York,
Pennsylvania,
Delaware,
Maryland.

States in which the quotas of counties have been made to bear the same proportion to the whole quota of the State, as the amount of the State taxes, in each county, bears to the whole amount of the State tax in each State.

Massachusetts,
Connecticut,
New Jersey,
Virginia,
North Carolina,
South Carolina,
Georgia,
Ohio,
Kentucky,
Tennessee, (*a.*)
Louisiana, (*a.*)

(*a.*) The necessary information respecting State taxes not yet received.

NEW HAMPSHIRE.

Counties.	Population in 1800.	Population in 1810.	Quotas of direct tax in 1799.	Proposed quotas in 1813.
Rockingham,	45,427	50,175	$27,473	$32,263 37
Strafford,	32,614	45,595	12,797	17,990 00
Hillsborough,	43,899	49,149	13,181	15,700 00
Cheshire,	38,825	40,988	15,804	17,860 00
Grafton,	23,093	28,462	8,713	12,980 00
Coos,		3,991		
	183,858	214,360	$77,968	$96,793 37

RHODE ISLAND.

Counties.	Population in 1800.	Population in 1810.	Quotas of direct tax in 1799.	Proposed quotas in 1813.
Newport,	14,845	16,294	$8,879	$8,360 00
Providence,	25,854	30,769	14,811	14,940 00
Washington,	16,135	14,962	7,042	5,590 00
Bristol,	3,801	5,072	2,173	2,432 18
Kent,	8,487	9,834	4,488	4,380 00
	69,122	76,931	$37,393	$34,702 18

VERMONT.

Counties.	Population in 1800.	Population in 1810.	Quotas of direct tax in 1799.	Proposed quotas in 1813.
Windham,	23,581	26,760	$6,691	$10,860 00
Windsor,	26,944	34,877	8,098	14,850 00
Orange,	18,238	25,247	4,891	9,663 71
Caledonia,	9,377	18,740	3,164	8,790 00
Orleans,	1,439	5,838	1,479	7,060 00
Essex,	1,479	3,087	1,042	2,910 00
Bennington,	14,617	15,893	3,985	6,240 00
Rutland,	23,813	29,846	6,098	10,770 00
Addison,	13,417	19,993	4,056	8,560 00
Chittenden,	21,560	18,120	7,428	18,640 00
Franklin,		16,427		
Grand Isle,		3,445		
	154,465	217,913	$46,932	$98,343 71

NEW YORK.

Counties.	Population in 1800.	Population in 1810.	Quotas of direct tax in 1799.	Proposed quotas in 1813.
New York,	60,489	96,373	$72,965	$170,270 00
Suffolk,	19,464	21,113	4,441	7,030 00
Queens,	16,893	19,336	5,534	9,250 00
Kings,	5,740	8,303	3,720	7,930 00
Richmond,	4,563	5,347	1,112	1,870 00
West Chester,	27,428	30,272	7,960	12,820 00
Orange,	29,355	34,347	5,080	8,700 00
Rockland,	6,353	7,758	1,139	2,030 00
Ulster,	24,855	26,576		10,670 00
Sullivan,		6,108		2,450 00
Greene,	12,584	19,536	19,561	7,850 00
Albany,	34,043	34,661		13,920 00
Schenectady,		10,201		4,100 00
Dutchess,	47,775	51,434	12,185	19,140 00
Columbia,	35,322	32,390	6,614	9,000 00
Rensselaer,	30,442	36,309	5,438	9,590 00
Washington,	35,574	44,289	4,451	8,651 62
Saratoga,	24,483	33,147	3,845	7,630 00
Clinton,	8,514	8,002	1,651	2,280 00
Essex,		9,477		2,700 00
Franklin,		2,717		770 00
Schoharie,	9,808	18,945	1,663	4,690 00
Delaware,	10,228	20,303	1,536	4,490 00
Montgomery,	21,700	41,214	6,254	16,930 00
Herkimer,	14,479	22,046	1,829	4,790 00
Otsego,	21,636	38,802	3,267	8,690 00
Oneida,	22,047	33,792	4,594	10,300 00
Lewis,		6,433		1,960 00
Jefferson,		15,140		4,610 00
St. Lawrence,		7,885		2,400 00
Chenango,	15,666	21,704	2,526	5,120 00
Madison,		25,144		5,930 00
Onondaga,	23,277	25,987	4,898	6,360 00
Cortlandt,		8,868		2,170 00
Cayuga,		29,843		7,290 00
Seneca,		16,609		4,060 00
Tioga,	6,889	7,899		1,930 00
Broome,		8,130		1,990 00
Steuben,	1,788	7,246		1,770 00
Ontario,	15,218	42,032		10,270 00
Genesee,		12,588		3,080 00
Niagara,		8,971		2,190 00
Alleghany,		1,942		470 00
	586,613	959,219	$182,263	$430,141 62

PENNSYLVANIA.

Counties.	Population in 1800.	Population in 1810.	Quotas of direct tax, in 1799.	Proposed quotas in 1813.
City of Philadelphia,	41,220	53,722	$48,878	$79,500
County of Philadelphia,	39,789	57,488	23,565	38,230
Montgomery,	24,150	29,703	11,119	15,300
Bucks,	27,496	32,371	12,608	16,600
Delaware,	12,809	14,734	5,517	7,060
Chester,	32,093	39,596	12,961	18,270
Lancaster,	43,403	53,927	26,793	37,400
Berks,	32,407	43,146	14,576	21,550
Dauphin,	22,270	31,883	11,113	17,650
Northampton,	30,062	38,145	7,733	11,140
Wayne,	2,562	4,125	1,458	2,640
Luzerne,	12,839	18,109	1,739	2,720
Northumberland,	27,797	36,327	5,174	7,580
York,	25,643	31,958	12,548	11,540
Adams,	13,172	15,152		5,450
Cumberland,	25,386	26,757	8,793	10,300
Franklin,	19,638	23,083	6,546	9,000
Bedford,	12,039	15,746	1,672	2,610
Fayette,	20,159	24,714	3,344	4,500
Greene,	8,605	12,544	1,366	2,130
Washington,	28,298	36,289	4,822	6,920
Huntington,	13,008	14,778	2,413	3,070

PENNSYLVANIA—Continued.

Counties.	Population in 1800.	Population in 1810.	Quotas of direct tax, in 1799.	Proposed quotas in 1813
Somerset,	10,188	11,284	$1,628	$2,000
Cambria,		2,117		400
Mifflin,		12,132		3,500
Centre,		10,681		3,150
Clearfield,	13,609	875	3,452	300
Potter,		29		
M'Kean,		142		
Lycoming,	5,414	11,006	1,112	2,500
Tyoga,		1,687		389 16
Westmoreland,	37,813	26,392	9,967	5,440
Alleghany,		25,317		5,210
Armstrong,		6,143		1,250
Indiana,		6,375		1,320
Jefferson,				
Beaver,		12,168		2,510
Butler,		7,346		1,500
Mercer,		8,277		1,710
Crawford,		6,178		1,260
Venango,		3,887		800
Warren,				
Erie,		3,758		780
	581,869	810,091	$237,893	$365,479 16

DELAWARE.

Counties.	Population in 1800.	Population in 1810.	Quotas of direct tax in 1799.	Proposed quotas in 1813.
New Castle,	25,361	24,429	$11,891	$10,956 25
Kent,	19,554	20,495	11,518	11,310
Sussex,	19,358	27,750	7,041	9,780
	64,273	72,674	$30,450	$32,046 25

MARYLAND.

Counties.	Population in 1800.	Population in 1810.	Quotas of direct tax in 1799.	Proposed quotas in 1813.
Baltimore, (city and county)	59,030	75,810	$41,387	$48,670
Alleghany,	6,303	6,909	2,210	2,210
Washington,	18,650	18,730	8,053	7,370
Frederick,	31,523	34,437	14,176	14,170
Montgomery,	15,058	17,980	4,686	5,110
Prince George,	21,185	20,589	8,648	7,690
Charles,	19,172	20,245	6,998	6,740
St. Mary's,	13,699	12,794	4,621	3,950
Calvert,	8,297	8,005	2,728	2,410
Ann Arundel,	22,623	26,668	9,104	9,810
Hartford,	17,626	21,258	4,880	5,350
Cecil,	9,018	13,066	4,498	5,950
Caroline,	9,226	9,453	2,431	2,250
Kent,	11,771	11,450	4,767	4,213 94
Queen Ann's,	14,857	16,648	5,520	5,630
Talbot,	13,436	14,230	4,301	4,140
Dorchester,	16,346	18,108	5,453	5,510
Somerset,	17,358	17,195	6,126	5,540
Worcester,	16,370	16,971	5,205	4,910
	341,548	380,546	$145,792	$151,623 94

MASSACHUSETTS.

Counties.	Quotas of State tax in 1812.	Proposed quotas of direct tax.
Washington,	$1,106 06	$2,653 29
Hancock,	3,874 61	9,190 65
Lincoln,	5,763 86	13,672 00
Kennebeck,	4,087 87	9,696 52
Somerset,	1,477 49	3,504 63
Oxford,	2,343 83	5,559 60
Cumberland,	6,655 92	15,787 99
York,	5,975 93	14,175 03
Essex,	17,555 91	41,643 01
Middlesex,	11,143 85	26,433 45
Suffolk,	18,413 33	43,676 83
Norfolk,	6,589 27	15,629 88
Plymouth,	6,103 94	14,478 67
Bristol,	6,099 93	14,469 16
Barnstable,	2,762 63	6,553 00
Dukes,	494 66	1,173 33
Nantucket,	2,076 00	4,924 31
Worcester,	12,719 83	30,171 71
Hampshire, including Hampden and Franklin,	12,493 16	29,634 05
Berkshire,	5,595 89	13,273 57
	$133,333 97	$316,270 98

CONNECTICUT.

Counties.	Amount of list on which taxes are assessed for the year 1811.	Proposed quotas of direct tax.
Litchfield,	$906,094 33	$19,065 72
Fairfield,	893,966 63	18,810 56
New Haven,	794,742 66	16,723 10
Hartford,	931,629 36	19,603 02
New London,	636,453 49	13,392 04
Middlesex,	430,774 52	9,064 20
Windham,	690,266 64	14,524 38
Tolland,	331,946 28	6,984 69
	$5,615,873 91	$118,167 71

NEW JERSEY.

Counties.	Proportion of State tax of $20,000, in 1812.	Proposed quotas of direct tax.
Bergen,	$1,290 93	$7,027 30
Essex,	1,820 32	9,909 08
Middlesex,	1,686 85	9,182 52
Monmouth,	1,874 52	10,204 12
Somerset,	1,328 77	7,233 28
Burlington,	2,191 45	11,929 36
Gloucester,	1,620 92	8,823 63
Cumberland,	800 42	4,357 16
Salem,	1,199 24	6,528 17
Cape May,	291 06	1,584 41
Hunterdon,	2,250 68	12,251 78
Morris,	1,619 94	8,818 29
Sussex,	2,024 90	11,022 73
	$20,000 00	$108,871 83

VIRGINIA.

Counties.	State tax on lands, slaves, and other property, for the year 1811.	Proposed quotas of direct tax.
Lee,	$1,029 75	$1,286 89
Russell,	1,217 01	1,520 87
Washington,	2,188 20	2,734 60
Wythe,	1,400 98	1,750 75
Grayson,	590 29	737 67
Montgomery,	1,578 20	1,972 21
Tazewell,	1,153 60	1,441 60
Giles,	648 72	810 69
Monroe,	1,080 25	1,349 93
Botetourt,	2,729 26	3,410 65
Kenhawa,	5,018 84	6,271 85
Cabell,	1,989 53	2,486 24
Mason,	1,497 82	1,871 74
Randolph,	1,643 40	2,053 68
Harrison,	4,784 18	5,978 61
Wood,	2,127 17	2,658 24
Monongalia,	1,587 91	1,984 34
Ohio,	1,004 14	1,254 82
Brooke,	614 19	767 54
Bath,	1,197 71	1,496 73
Pendleton,	983 67	1,229 24
Hardy,	1,376 95	1,720 74
Hampshire,	2,413 10	3,015 57
Rockbridge,	2,076 69	2,595 15
Augusta,	3,509 87	4,386 14
Rockingham,	2,266 43	2,832 24
Shenandoah,	2,684 89	3,355 18
Frederick,	5,736 51	7,168 69
Berkley,	2,486 31	3,107 04
Jefferson,	2,640 63	3,299 91
Bedford,	4,390 82	5,487 07
Patrick,	1,451 85	1,814 30
Henry,	1,550 04	1,937 04
Franklin,	2,320 67	2,900 06
Campbell,	4,062 44	5,076 63
Charlotte,	4,317 20	5,395 05
Pittsylvania,	4,771 96	5,963 28
Halifax,	6,316 14	7,892 95
Mecklenburg,	5,837 59	7,294 93
Lunenburg,	3,895 80	4,868 44
Brunswick,	5,858 84	7,321 55
Nottoway,	3,446 83	4,307 32
Prince Edward,	3,841 25	4,800 20
Buckingham,	4,909 06	6,134 66
Cumberland	3,567 80	4,458 56
Amelia,	4,027 83	5,033 40
Powhatan,	3,042 09	3,801 56
Chesterfield,	5,778 63	7,221 33
Dinwiddie,	7,045 16	8,804 54
Prince George,	3,136 37	3,917 37
Greensville,	2,976 91	3,720 12
Sussex,	4,320 81	5,399 50
Southampton,	5,189 35	6,484 86
Surry,	2,452 36	3,064 60
Isle of Wight,	2,877 71	3,596 17
Nansemond,	3,405 90	4,256 18
Norfolk and Borough,	7,831 05	9,798 55
Princess Anne,	2,646 39	3,307 06
Elizabeth City,	886 70	1,108 00
Warwick,	710 06	887 32
York,	1,413 44	1,766 33
James City, including Williamsburg,	1,923 29	2,403 49
New Kent,	2,269 08	2,835 56
Charles City,	1,981 43	2,476 11
Henrico,	7,731 20	9,661 36
Goochland,	3,243 32	4,053 05
Hanover,	5,220 80	6,524 24
Amherst,	3,124 42	3,904 46
Nelson,	2,748 62	3,434 80
Albemarle,	5,512 41	6,888 80
Fluvanna,	1,867 85	2,334 17
Orange,	3,672 10	4,588 96
Madison,	2,401 29	3,000 77
Culpeper,	5,002 11	6,250 93
Fauquier,	5,768 50	7,208 67
Prince William,	3,681 37	4,600 42
Stafford,	2,841 51	3,550 89
Loudoun,	4,658 28	5,821 27
Fairfax,	3,971 57	4,963 10
Spottsylvania,	4,996 05	6,243 30
Louisa,	3,965 16	4,955 11
Caroline,	6,041 73	7,550 11
King George,	2,059 70	2,573 93
Westmoreland,	2,453 29	3,065 58
Richmond,	1,839 28	2,298 46

VIRGINIA—Continued.

Counties.	State tax on lands, slaves, and other property, for the year 1811.	Proposed quotas of direct tax.
Northumberland,	$2,153 09	$2,690 60
Lancaster,	1,563 07	1,953 31
King William,	3,201 71	4,001 04
King and Queen,	3,415 61	4,268 36
Essex,	2,958 96	3,697 69
Middlesex,	1,426 50	1,783 65
Gloucester,	2,748 34	3,434 49
Mathews,	1,508 40	1,884 99
Accomac,	3,757 51	4,695 84
Northampton,	2,251 82	2,813 98
	$295,295 99	$369,018 44

NORTH CAROLINA.

Counties.	Amount of State tax for 1810.			Proposed quotas of direct tax.
	£	s.	d.	
Currituck,	223	3	8	$2,123 29
Camden,	224	7	2	2,134 47
Pasquotank,	237	10	0	2,259 49
Perquimans,	241	18	2	2,301 38
Gates,	253	19	1	2,415 98
Chowan,	315	13	1	3,002 99
Hartford,	336	11	0	3,201 83
Bertie,	475	17	1	4,527 12
Martin,	206	0	0	1,959 82
Washington,	242	15	3	2,309 57
Tyrrel,	150	11	6	1,432 53
Warren,	553	2	6	5,264 24
Northampton,	489	17	1	4,660 33
Halifax,	725	0	2	6,897 51
Granville,	731	3	11	6,956 36
Hyde,	249	14	8	2,375 88
Pitt,	359	18	11	3,424 42
Edgecombe,	626	8	0	5,959 36
Beaufort,	354	19	0	3,376 87
Greene,	207	15	0	1,976 45
Craven,	606	9	8	5,769 88
Carteret,	158	16	4	1,510 81
Jones,	213	18	6	2,035 15
Lenoir,	218	7	2	2,077 38
Onslow,	265	14	1	2,527 79
Franklin,	456	2	8	4,339 47
Nash,	343	12	9	3,269 24
Wake,	779	19	5	7,420 65
Johnson,	407	8	1	3,875 87
Wayne,	312	16	10	2,976 28
New Hanover,	751	14	4	7,151 58
Duplin,	382	18	6	3,642 99
Sampson,	366	0	10	3,482 37
Brunswick,	209	1	2	1,988 93
Bladen,	317	17	8	3,024 21
Cumberland,	755	9	4	7,187 26
Robeson,	379	4	7	3,607 85
Columbus,	125	18	3	1,197 87
Rockingham,	311	10	0	2,963 51
Caswell,	443	18	11	4,223 55
Person,	379	18	5	3,614 44
Guilford,	411	12	2	3,915 89
Orange,	713	17	6	6,791 57
Randolph,	309	1	6	2,940 45
Chatham,	539	11	2	5,133 21
Moore,	231	12	2	2,203 42
Surry,	408	17	11	3,890 19
Stokes,	417	10	10	3,972 34
Wilkes,	248	14	2	2,366 13
Ashe,	97	19	10	932 26
Buncombe,	324	14	2	3,091 54
Haywood,	85	13	2	814 93
Rutherford,	462	19	7	4,404 63
Burke,	365	10	5	3,477 41
Lincoln,	404	2	10	3,844 87
Rowan,	824	18	0	7,847 84
Montgomery,	287	6	9	2,733 64
Anson,	291	1	2	2,769 02
Richmond,	257	2	10	2,446 36
Mecklenburg,	481	5	10	4,578 84
Cabarrus,	190	2	10	1,808 97
Iredell,	402	6	11	3,827 80
	£23,149	4	6	$220,238 28

SOUTH CAROLINA.

Districts.	Amount of State tax for 1810.	Proposed quotas of direct tax.
Charleston,	$35,643 85	$55,173 52
Colleton,	9,257 72	14,330 14
Beaufort,	9,962 40	15,420 73
Barnwell,	1,614 22	2,498 65
Edgefield,	3,209 17	4,967 49
Abbeville,	2,679 03	4,146 87
Pendleton,	1,319 12	2,041 88
Greenville,	825 04	1,277 08
Laurens,	1,329 27	2,057 58
Union,	1,131 45	1,751 38
Spartanburg,	1,066 23	1,650 43
Newberry,	1,757 20	2,719 97
Fairfield,	1,739 54	2,692 65
Richland,	2,533 14	3,921 05
Orangeburg,	2,577 26	3,989 32
Lexington,	789 74	1,222 45
Sumpter,	3,540 31	5,480 06
York,	1,283 95	1,987 44
Lancaster,	643 52	996 10
Chester,	1,128 11	1,746 22
Chesterfield,	821 95	1,272 30
Marlborough,	895 23	1,385 74
Darlington,	1,190 60	1,842 94
Kershaw,	1,579 08	2,444 27
Georgetown,	6,558 63	10,152 15
Horry,	309 72	479 43
Marion,	1,095 87	1,696 32
Williamsburg,	1,654 69	2,561 32
	$98,136 04	$151,905 48

GEORGIA.

Counties.	Amount of State tax for 1812.	Proposed quotas of direct tax.
Chatham,	$15,708 00	$19,315 35
Bryan,	774 00	951 75
Liberty,	2,487 00	3,058 14
M'Intosh,	1,365 00	1,678 48
Glynn,	1,451 00	1,784 23
Camden,	1,356 00	1,667 41
Wayne,	205 00	252 08
Effingham,	688 00	846 00
Bullock,	522 00	641 88
Tattnal,	383 00	470 96
Scriven,	1,098 00	1,350 16
Burke,	2,929 00	3,601 67
Richmond,	5,534 00	6,804 89
Jefferson,	1,780 00	2,188 78
Washington,	2,086 00	2,565 05
Montgomery,	545 00	670 16
* Telfair from Wilkinson.		
Columbia,	3,063 00	3,766 42
Warren,	1,899 00	2,335 11
Hancock,	3,269 00	4,019 73
Greene,	3,019 00	3,712 32
Lincoln,	1,198 00	1,473 12
Wilkes,	3,808 00	4,682 51
Elbert,	2,680 00	3,295 47
Franklin,	1,340 00	1,647 72
Oglethorp,	3,016 00	3,708 63
Jackson,	1,600 00	1,967 44
Clarke,	1,646 00	2,024 01
Morgan,	1,644 00	2,021 55
Laurens,	387 00	475 88
Pulaski,	540 00	664 00
Wilkinson and Telfair,	463 00	569 33
Twiggs,	721 00	886 58
Baldwin,	2,448 00	3,010 19
Jones,	1,227 00	1,570 27
Putnam,	2,237 00	2,750 73
Randolph,	2,040 00	2,508 49
	$77,206 00	$94,936 49

* This is a new county, formed from, it is not known what, old counties.

OHIO.

Counties.	Amount of State tax on residents for 1811.	Proposed quotas of direct tax.
Ross,	$3,817 49	
Highland,	875 21	
Clinton,	491 31	
Madison,	401 37	
Champaign,	812 61	
Greene,	1,517 14	
Delaware,	691 71	
Franklin,	1,573 90	
Tuscarawas,	405 88	
Knox,	400 32	
Columbiana,	2,292 14	
Jefferson,	1,988 42	
Stark,	395 28	
Warren,	2,099 14	
Scioto,	412 28	
Licking,	789 13	
Guernsey,	237 44	
Montgomery,	1,556 01	
Washington,	1,742 09	
Muskingum,	1,547 48	
Pickaway,	1,202 85	
Belmont,	1,171 41	
Adams,	1,433 41	
Clermont,	1,697 87	
Hamilton,	2,875 79	
Miami,	421 10	
Preble,	326 52	
Butler,	1,357 12	
Athens,	272 03	
Gallia,	502 57	
Portage,	1,464 65	
Geauga,	852 21	
Cayahoga,	518 54	
Trumbull,	2,270 04	
Fairfield,	1,924 61	
Fayette,	283 15	
Non-residents,	. .	$61,529 91
	$42,620 23	$104,150 14

The same in each county as the State tax.

KENTUCKY.

Counties.	Amount of State tax, exclusive of non-residents, for 1811.	Proposed quotas of direct tax.
Clarke,	$1,706 91	$4,816 83
Estill,	125 49	354 12
Montgomery,	942 28	2,658 95
Bath,	429 82	1,212 92
Fleming,	867 81	2,448 89
Greenup,	310 06	874 96
Floyd,	235 51	665 60
Fayette,	5,168 51	14,585 28
Jessamine,	1,171 54	3,305 97
Woodford,	1,668 11	4,707 30
Scott,	1,576 71	4,449 37
Harrison,	1,042 95	2,943 10
Pendleton,	255 71	721 60
Campbell,	481 74	1,359 44
Boone,	386 02	1,089 31
Gallatin,	406 12	1,146 03
Franklin,	1,662 38	4,691 16
Bourbon,	2,542 31	7,174 26
Nicholas,	469 78	1,325 70
Mason,	1,882 07	5,311 09
Bracken,	437 66	1,235 03
Lewis,	233 05	657 64
Livingston,	482 61	1,361 89
Caldwell,	495 29	1,397 58
Christian,	1,231 78	3,476 01
Breckenridge,	344 49	972 11
Ohio,	447 66	1,263 25
Grayson,	184 31	520 00
Muhlenberg,	438 22	1,236 60
Henderson,	461 73	1,302 96
Hopkins,	324 92	916 90
Union,	250 53	706 91
Barren,	1,185 04	3,344 12
Warren,	1,098 94	3,101 09
Logan,	1,492 56	4,212 91
Butler,	209 90	592 33

KENTUCKY—Continued.

COUNTIES.	Amount of State tax, exclusive of non-residents, for 1811.	Proposed quotas of direct tax.
Cumberland,	$603 19	$1,702 06
Mercer,	2,085 63	5,585 84
Garrard,	1,213 10	3,423 30
Madison,	1,748 31	4,933 56
Clay,	185 11	522 37
Bullit,	361 29	1,019 43
Jefferson,	3,060 29	8,635 88
Henry,	710 06	2,003 71
Shelby,	1,924 60	5,431 10
Lincoln,	1,365 26	3,852 68
Rockcastle,	198 65	560 55
Knox,	467 14	1,318 22
Pulaski,	447 54	1,262 82
Wayne,	475 95	1,343 06
Adair,	640 95	1,808 68
Casey,	248 49	701 20
Hardin,	844 66	2,383 56
Nelson,	1,809 03	5,104 98
Washington,	1,367 32	3,858 40
Greene,	901 85	2,544 94
Non-residents,	6,553 45	18,493 51
	$59,862 39	$168,928 76

13th CONGRESS.] No. 395. [1st SESSION.

REMISSION OF PENALTIES AND FORFEITURES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JUNE 16, 1813.

The Acting Secretary of the Treasury, to whom was referred the memorial of Stephen Girard and others, owners of the ships Good Friends, United States, and Amazon, and their cargoes, respectfully reports:

That the above named vessels, with their cargoes, consisting of merchandise of the growth, produce, or manufacture, of Great Britain, having left ports in Great Britain in the months of October and December, 1811, arrived at Amelia Island, in East Florida, between the 22d of December, 1811, and the 10th of February, 1812, and were lying in the port of Fernandina, in that island, on the 18th of March, 1812, on which day possession was taken of the island by George Mathews, under a pretended authority from the Government of the United States. Under the same authority, a local government was established by him, and such officers appointed as he deemed necessary to administer it. The supercargoes and agents for the property on board the vessels in question, deeming their situation insecure, and that the value of the cargoes would probably invite hostile or predatory attacks upon them if they remained in a port where, within three days, the public authority had been exercised under no less than three different jurisdictions, and considering themselves as already, without their own agency or consent, placed, with the property in their charge, under the authority of the United States, applied to General Mathews for permission to proceed to Philadelphia, under such conditions and restrictions as might secure the property from the penalties and forfeitures to which, by the then existing laws of the United States, it would be exposed if imported into the United States. General Mathews granted this request, considering, as he himself expressed it, "that the vessels and their cargoes were already under the protection of the flag of the United States, and within the waters of an integral part of our common country;" and that they would not therefore be subjected, by going to Philadelphia, to the prohibitions of the non-importation law. He directed that the vessels and cargoes should be delivered in charge to the collector of Philadelphia, should so remain until the determination of the Government in relation to them should be known, and took bonds for the performance of this condition. The vessels left Amelia Island on the 10th of April, 1811, and arrived in the river Delaware, on their way to Philadelphia, on the 19th day of the same month, when they were seized by the collector of the district of Delaware, and were subsequently libelled in the district court of that district, as liable to forfeiture for an infringement of the non-importation act. The taking possession of Amelia Island by General Mathews, in the manner in which it was done, and his subsequent acts at that place, being altogether unauthorized and illegal, the licence, or permission which he gave for the vessels to proceed to Philadelphia was entirely null, and they, with their cargoes, were, of course, on coming within the jurisdiction of the United States, subject to forfeiture.

These are the material facts in the cases represented in the memorial. The grounds on which the memorialists ask for relief, are,

1st. That the lading of the merchandise on board their ships, in the first instance, was without any intention to violate the provisions of the act of March 1st, 1809, commonly called the non-importation act. By the 5th section of that act, the lading of prohibited merchandise on board of any vessel in a foreign country, with an intent to import the same into the United States, is made penal, and subjects the merchandise, and the vessel on board of which it is laden, to forfeiture. But the memorialists represent, that, although the ultimate destination of the merchandise was for the United States, yet, that it was not their intention that it should at any time enter the United States in contravention of the laws; that their property was withdrawn from England in the apprehension of its insecurity there from an approaching state of war; and that it was placed in a situation recommended by its supposed safety, and by its proximity to the United States, to await the time when it might, by an expected act of the Government, be made lawful to introduce it into the United States. The intention of violating the law, which is what the act of March, 1809, must have contemplated when the lading of prohibited merchandise on board a vessel in a foreign country was made criminal, is disowned by the memorialists; and from all the circumstances, particularly in Mr. Girard's case, from the application made by him to Congress, in the month of March, 1812, for permission by law to import the cargo of the ship Good Friends, thereby manifesting his disposition to respect the laws, and to avoid, in every particular, their infringement, appears not to have been entertained by them.

2d. That the importation, when actually made, was supposed by the memorialists and by their agents not to be illegal. The powers which General Mathews assumed to possess at Amelia Island, could not, from the nature of the case, be investigated by the agents of the memorialists there present. He pretended to have authority for what he did; and exterior circumstances may, in some measure, have justified a belief, on their part, that his acts were directed, and would be sanctioned, by the Government. The vessels and their cargoes, on their arrival in Philadelphia, were to be put in possession of the collector of the customs, and no intention of a clandestine or fraudulent introduction of any part of the merchandise can be supposed to have been entertained in the remotest manner by the memorialists.

Under these views of the cases of the memorialists, they would appear to be entitled to relief. The consideration that Congress has, by three acts, passed at their last session, directed the penalties and forfeitures incurred under the same prohibitory act, by three classes of importers of British merchandise, to be remitted, strengthens and confirms this idea. But it must be recollected that several cases of importations from Amelia Island, under circumstances similar to those stated in the present memorial, have already occurred and been acted on. Petitions for remission having been presented to the Secretary of the Treasury, they were granted under the authority of the general mitigating act of March, 1797, upon certain conditions, the effect of which was, to subject the merchandise to the payment of the double duties imposed by the act of July 1, 1812; and this upon the ground that, as the merchandise could not be legally admitted to entry till the remission took place, and as this was not granted till after the act of July 1, 1812, was in operation, it was equally consistent with equity, and with the law then in force, that the double duties should be made to attach to the merchandise. The principles which governed in those decisions were stated in the letter of the Secretary of the Treasury to the chairman of the Committee of Ways and Means, of the 1st of February last, of which a copy is annexed to this report.* Those principles were sanctioned by the Committee of Ways and Means, and are understood to have been concurred in by the House. The same measure of justice or of indulgence is due to all those standing in the same situation; and it is respectfully suggested, that the relief prayed for by the memorialists in the present case should be granted only on the payment of the double duties imposed by the act of July 1st, 1812; or, in other words, on the payment of such duties as would be payable on the merchandise if imported at the time when the act by which the importation already made is legalized, shall be passed.

All which is respectfully submitted.

W. JONES, *Acting Secretary of the Treasury.*

TREASURY DEPARTMENT, *June 15th*, 1813.

To the Senate and House of Representatives of the United States of America in Congress assembled,

The memorial of Stephen Girard, of the city of Philadelphia, in the State of Pennsylvania, merchant, owner of the ship Good Friends, and her cargo; Thomson and Morris, of the same place, merchants, owners of the ship Amazon, and of part of her cargo; Bryan & Schlatter, Edward Wilson, Longstreth & Wilson, William S. Crothers, and John Vaughan, the legal representatives of Samuel Merrik, lately deceased, all of the same place, merchants, also respectively part owners of the cargo of the said ship Amazon; Luke Tiernan & Co., Henry Shroeder and Co., and Levin Wetherill, of Baltimore, in the State of Maryland, merchants, also respectively part owners of the cargo of the said ship Amazon; and Jonathan Ogden, of the city of New York, merchant, also part owner of the cargo of the said ship Amazon; and Rugan & Rhodes, of the city of Philadelphia, merchants, owners of the ship United States, and her cargo, respectfully showeth:

That your memorialist, Stephen Girard, represented to Congress, at their session in March, 1812, the circumstances under which his ship the Good Friends, Robert Thompson, master, with a valuable cargo of the manufactures of England, (belonging also to him) had proceeded from London to Amelia Island; and prayed, in contemplation of the impending war between the United States and Great Britain, that he might be permitted to rescue his property from the danger to which it was exposed, by placing it, upon any terms that the wisdom of the Legislature should prescribe, within the protection of the United States; as will more particularly appear by a copy of the representation annexed to the present memorial, A.

That your memorialists, the owners of the ships Amazon and the United States, and of their respective cargoes, influenced by motives similar to those which had actuated Mr. Girard, also removed their property from the immediate jurisdiction and power of the British Government, and sent it to Amelia Island, as a situation of comparative safety, in the event of war. But, reposing perfect confidence in the impartiality, as well as in the liberality of Congress, they abstained from addressing your honorable body on the occasion; since the principle of your decision on Mr. Girard's memorial, would naturally be applied to all cases, within the same reason for indulgence and relief. The ship Amazon sailed from Liverpool about the fourth of October, 1811, and arrived at Amelia Island about the 22d of December following. The ship United States sailed from Liverpool about the 25th of October, 1811, and arrived at Amelia Island about the 25th of December following.

That your memorialists, while the attention of Congress is again claimed upon this interesting subject, deem it proper, solemnly and explicitly to declare, that, although they were desirous to withdraw their respective funds from England, and to reap the emolument of a fair trade, in the goods which they had respectively ordered, yet, that they never did intend to make the shipments in England, or to import the goods into any district of the United States, in violation of the laws of their country. True it is, that, at the time of the shipments, your memorialists anticipated, either as a consequence of an adjustment of the differences subsisting between the United States and Great Britain, or as a consequence of a formal declaration of war, that an importation would, eventually, be rendered lawful; but they utterly deny that the shipments were made with a view to an importation, in peace or in war, at any period of time, or under any change of circumstances, without the direct and positive sanction of the American Government.

That, in connexion, however, with this declaration, your memorialists respectfully remark, that, notwithstanding the existence of the non-importation act, the citizens of the United States might lawfully transport their property, consisting of British products or fabrics, from one British port to another; or from a British port to the ports of any other foreign nation; and an ulterior design to bring the property to their own home, whenever that course might also be lawfully pursued, has never been denounced, and can never be justly denounced, as a subject for prosecution and punishment: for, if, upon a rigid interpretation of a doubtful expression, it has been alleged that a penalty is incurred, by the act of putting goods of British growth or manufacture, on board of any ship or vessel, with intention of importing them into the United States, "*against the prohibition or the true intent and meaning of the law*," even before the goods have been brought within the jurisdiction of the United States, yet, neither the spirit nor the language of the law can ever be so strained, as to affix the same penalty to the act of putting such goods on board of any ship or vessel, with the qualified, contingent, and avowed intention of importing them, *only when, and after, the legislative prohibition had ceased, and the intent and meaning of the law could not possibly be contravened.*

That your memorialists having, with these unoffending dispositions, transported their property from England to the port of Fernandina, in Amelia Island, were anxiously, but submissively waiting the decision of Congress upon their case, when a political revolution suddenly occurred, which transferred the possession and jurisdiction of the Island from Spain to the United States. It appears, from the public documents of the time, that, in consequence of an insurrection of the neighboring inhabitants, the town of Fernandina surrendered to an armed party, calling themselves "the Patriots," on the 17th of March, 1812; that the Patriots, on the ensuing day, entered into capitulation with General George Mathews, at the head of the land and naval forces of the United States, ceding to him the town, the harbor, and the adjacent country, as the deputed commissioner of the United States, to receive the cession; and that General Mathews took immediate possession of Fernandina, appointed a judge, a collector, a harbor master, and a notary public; and exercised all the other functions of government, civil and military, in the name, and on behalf, of the United States.

*For this letter see No. 391, page 618.

That your memorialists are aware of the disclosure, at a period long subsequent, of the secret act of Congress, passed on the 15th of January, 1811, authorizing the President, upon the occurrence of certain events, to take possession of the territory lying east of the river Perdido, and south of the State of Georgia, and the Mississippi territory, of the commission and instructions issued to General Mathews and Col. McKee, jointly and severally, for carrying the provisions of the act into effect; and of the judgment of the President, that General Mathews, in accepting the cession of Fernandina, under the circumstances which have been stated, transgressed the limits of his commission. But your memorialists, with great deference, observe, that, in a transaction to which the Legislative and Executive Departments of the Government had thus affixed the seal of secrecy and confidence, a knowledge of the law could not be acquired, by the ordinary means of information; and every citizen was obliged, every citizen was bound, to presume the competency and the validity of General Matthews' authority, simply, because the authority was exercised. The commissioner might, therefore, be personally responsible for his conduct; reparation might become due, as for a violation of the territory and sovereignty of a foreign Power; and individuals, upon the spot, might be involved in losses, for which no indemnity could be obtained; but it will be without precedent, as it is, most manifestly, without principle, that the American Government should take advantage of the honest delusion produced by the public conduct of an accredited agent, acting under color of a secret commission, to entangle its own citizens in the net of legal confiscation.

That, as soon as the revolution of Fernandina appeared to be consummated, by the organization and establishment of a government under the authority of the United States, the masters of the ships, belonging, as before mentioned, to your memorialists, and the supercargoes charged with the care of the goods on board, saw that the danger and the difficulty of their situation were greatly increased, without their participation in the cause. By an act performed in the name, and under the authority of the United States, Amelia Island had become an American possession; the vessels and cargoes of your memorialists, without their intention or knowledge, were subjected to the American jurisdiction; the Island no longer remaining a neutral asylum, seemed to present an attitude of defiance towards England, as well as Spain; and the rich accumulation of American property in the harbor of Fernandina, afforded so strong a temptation, that any other inducement was scarcely wanting, to ensure a predatory visit, under whatever pretext, from some of the belligerent cruisers or privateers. To remain, therefore, at Amelia Island, in this unexpected change of circumstances, was thought a wilful sacrifice of the ships and cargoes. The alternative of seeking another safe and peaceful port, in a foreign country, was thought impracticable: for, no voyage could be undertaken, with a hope of avoiding capture; no insurance could be effected, at any rate of premium; and, after all, what port was open for selection, to which the belligerents, with hostile views, could not also resort? In this dilemma, it was natural, it was proper, that the agents of your memorialists should apply for advice and assistance, to the commissioner of the United States, whose public conduct (then deemed to be duly authorized) had contributed to embarrass them; and let it be remarked, that, even if they had been disposed rather to place the property of your memorialists within the reach of their own Government, as an object of confiscation, than to expose it to the belligerents, as an object of pillage, the patriotism of the choice might serve, in the most unfavorable result, as some excuse for its imprudence.

But your memorialists further respectfully represent, that their agents, well knowing the nature and obligation of the instructions which they had received, felt no disposition, under any aspect of affairs, to enter the ports of the United States, in violation of the law. Of the authority of General Mathews to accept the cession of Fernandina, upon the terms of the capitulation, they never conceived a doubt; of the constitutional or legal effect of the cession to identify Amelia Island with the territory of the United States, they never presumed to form an opinion; of the public policy and lawfulness of removing the American property from Amelia Island, they believed General Mathews to be a competent judge; but, still, with respect to all these considerations, they referred their conduct implicitly to the order and guidance of the commissioner, acting in the name and under the authority of the United States, as will more particularly appear by their address, and his answer, of which copies are annexed to this memorial, B, C.

That from these, and other documents now exhibited, your memorialists are confident that it will be satisfactorily proved to your honorable body, that the ships and cargoes belonging to them, as before stated, were not voluntarily brought by their agents from Amelia Island into the United States, with a design to contravene the prohibition of the act of Congress respecting goods of British growth or manufacture; but that they were sent hither, under an apparently lawful licence, upon motives of public policy, in a case of necessity, to be disposed of as the Government should be pleased, eventually, to direct: Thus,

1. The agents of your memorialists, declaring that they did not wish to violate any law, and expressing a belief that General Mathews possessed sufficient powers for the occasion, suggested that permission might be granted to proceed from Amelia Island to Philadelphia, as a place of refuge and safety, under bonds to deliver the ships and cargoes into the hands of the collector, subject to the orders of the President.

2. General Mathews, acting upon a knowledge of his powers, and exercising his own judgment, adopted the suggestion; considering the ships and cargoes to be under the protection of the capitulation, by which Amelia Island was ceded to the United States; considering, on motives of public policy, as well as of private justice, that the large amount of property, at Amelia Island, would be an additional attraction to the belligerents, and, probably, lead to hostilities at that place; considering, that, in consequence of the cession, the vessels and cargoes were under the protection of the flag of the United States, in the waters of an integral part of the common country; and considering that, for these reasons, the ships and cargoes could no longer be subject to the penalty of the non-importation law, upon entering a port of the United States, with the sanction of his licence.

3. But, at the moment of issuing the licence, bonds were exacted from your memorialists, with a condition, "to produce, to the collector of the district of Amelia Island, within six months, a certificate that the cargoes had been delivered to the collector of Philadelphia, and to remain in his charge, until the determination of the Government of the United States should be known;" and, with these bonds, the ships and cargoes sailed, and were actually consigned to the collector of the port of Philadelphia, under the licence of a letter, which Governor Mathews addressed to that officer, bearing date the 31st of March, 1812. (D.)

That it is thus manifestly proved, that the ships and cargoes, belonging to your memorialists, as before stated, were sent, for safety, about the 10th of April, 1812, from Amelia Island, into the waters of the United States, under a public licence, to be delivered (*not to their respective owners*, but) to the officers of the Government in the port of Philadelphia; subject (*not to the orders of their respective owners*, but) to the orders of the President. The ships and cargoes, accordingly, arrived in the Delaware, about the 19th of April, in their passage to the port of Philadelphia; but, notwithstanding the peculiar circumstances under which they arrived, with a fair destination to the port of the owners, for delivery to the collector there, by the order of General Mathews, and notwithstanding the certain and continued power of the Government over the property, in the port of Philadelphia, as well as elsewhere, within the territory of the United States, the ships and cargoes were seized, upon an alleged breach of the non-importation law, in the district of Delaware, and carried to the port of Wilmington, for trial and adjudication. And, by these proceedings, your memorialists (without indulging the useless language of complaint) have to lament that they are involved in a forfeiture of the bonds which have been given at Amelia Island; that they are deprived of the benefit of the decision of the Government, upon the question of admitting or excluding the ships and cargoes, for refuge and safety, if not for importation and trade; that they have been compelled to obtain a restitution of their property, upon bonds, with sureties, for their respective interests, amounting to the aggregate sum of $645,731 22; of which the interest of one of your memorialists, alone, (Stephen Girard) amounts to the sum of three hundred and three thousand four hundred eighty-eight dollars and eighty three cents; that they have been obliged to secure and to pay the duties of tonnage and impost upon their ships and cargoes, (amounting at least to a sum of $94,338 11) even before the fate of the property is ascertained; and, finally, that they are constrained, at a crisis of such public importance, to obtrude upon the time and attention of Congress a respectful, but earnest, solicitation for relief from the prosecution which threatens them.

And here your memorialists rest, with a confidence, which every consideration of the wisdom, the justice, and the impartiality of Congress is calculated to fortify and confirm. They have seen, with sentiments of unqualified

approbation, a legislative interposition, to save from the ruin of heavy penalties and forfeitures, a class of citizens, who, proceeding upon a sincere, though mistaken anticipation of the effect of the alleged revocation of the British orders in council, in relation to the American non-importation system, voluntarily and unlawfully sent their vessels, and their cargoes, in a direct voyage from England to the United States. They now present a case, in which an importation into the United States was never contemplated, pending the existence of the non-importation law; in which property has been placed within the jurisdiction of the United States by the force of events beyond the influence and control of its owners; in which the authority of the Government was employed (colorably at least) to produce those events; and in which the ships and cargoes of your memorialists, brought into the waters of the United States, under the licence of a public agent, for the purposes of refuge and safety, have been unjustly branded with the offence of an illicit importation for the purposes of trade. Does not the honor of the Government, then, equally with the innocence or the misfortune of your memorialists, seem, in such a case, to demand that the claim of confiscation should be effectually silenced? A court of law may construe the words of the prohibitory act so as to embrace, in its penal dispensations, a contingent and eventual intention, as well as a wilful and direct intention, to import. A judge may regard the defective authority of a public agent as no authority to justify, or excuse, an acquiescence in its exercise. The equitable jurisdiction of the Treasury Department, also, may be deemed inadequate to remit an imputed forfeiture of a nature so complex, and of a magnitude so great. But, in Congress, every power resides to display the honor, the justice, and the liberality of the nation, and to Congress your memorialists definitively appeal.

STEPHEN GIRARD,

Thomson & Morris, Bryan & Schlatter, Edward Wilson,
Longstreth & Wilson, Rugan & Rhodes, Jonathan Ogden, by his attorney, Edward Thompson.
William S. Crothers, Jn. Vaughan, administrator of Samuel Merrill.

PHILADELPHIA, 28*th May*, 1813.

A.

To the Senate and House of Representatives of the United States of America, in Congress assembled, the memorial of Stephen Girard, of the city of Philadelphia, in the State of Pennsylvania, merchant, respectfully showeth:

That your memorialist, who has been engaged, for many years, in the prosecution of an extensive commerce, feels pride and pleasure in being able to affirm, that the operations of his personal industry, and pecuniary capital, have not, in any instance, been injurious to his country, nor dishonorable to himself. And at the moment of soliciting your attention for the object of the present memorial, he prays you to believe that he aims not, in any degree, to obstruct the policy of the Government, nor to obtain from legislative favor an indulgence which is incompatible with legislative impartiality.

That your memorialist perceives, in the existing system, prohibiting the importation of British merchandise into the United States, a design to coerce the justice of a foreign Power, through the medium of its interest; but it cannot be presumed that a system, calculated to vindicate the national rights, will be allowed to impair the national resources; or that the means employed to redress the wrongs of an American citizen, shall be rendered the means more completely to impoverish and oppress him.

That, before the prohibitory system was adopted and enforced, there had been entrusted, either directly or circuitously, to the care of British merchants, in Europe, a considerable portion of the commercial capital of the United States, which, upon the adoption of that system, it became obviously the interest of the nation at large, as well as of the individual proprietors, to withdraw. And although the immediate policy of our Government prevented an investment in British products or manufactures, the American capitalists were enabled, for a time, by fortuitous circumstances, to make important returns in the public stock of the United States, and in the stock of the late Bank of the United States, as well as by bills of exchange.

That the efficacy of the prohibitory system has been thought, so far, to require a general restraint; but, upon principle, a clear and satisfactory distinction has always existed, and must forever exist, between the case of the merchant, who seeks to purchase with money, or on credit, British produce and manufactures, for the current purposes of trade, and that of the merchant who is forced into a similar investment, for the sole purpose of bringing home his pecuniary funds, which had previously accumulated in the hands of a foreign agent. In the former case, a new source of encouragement may be opened to the British manufacturer; but, in the latter, the incidental consideration of British profit is lost, while we estimate the more important effect which adds the fruits of American enterprise to the active wealth of the country.

That, connected with these views which the prohibitory system alone presents, your memorialist respectfully submits to the wisdom of Congress the considerations that arise from an approaching war. In contemplation of war, every government endeavors to preserve the property of its citizens from the grasp of an enemy; and even few treaties are formed, without guarding against the violent effects of a sudden rupture, by an express stipulation, that, in such event, the citizens of the contracting parties inhabiting the territory of each other, shall enjoy a reasonable opportunity to remove themselves and their goods. The prohibitory system prevented the importation of British merchandise into the United States; but the strong and continued indications of an approaching war admonished every American citizen to remove his property, in any practicable mode, to any lawful place of deposite, out of the sphere of British seizure and confiscation. Hence, when it was no longer practicable, in the ordinary modes of remittance, by bills of exchange, or by purchases of American stock, to transfer pecuniary funds from England to America; when gold and silver were scarcely current, and could not be exported; and when the depreciated state even of bank notes, forbade the voluntary acceptance of any payment for a debt, in the paper medium of the kingdom; the American saw no other prospect, to rescue his fortune from the impending war, than in investment in British merchandise, which, without offending English or American laws, he might transport to an asylum of temporary security, if not of ultimate emolument, in some neutral country.

That, resting his hope of relief upon these general foundations, your memorialist proceeds, with deference and respect, to represent the peculiar circumstances of his own case, in a brief but distinct narrative, which he is ready to verify, with all the formalities of legal evidence. Thus, it has been his course of trade for several years past, to send valuable cargoes, consisting of the produce of the United States, and of the produce and fabric of the East and West Indies, in his own vessels, to the continent of Europe, where, the cargoes being sold, the greater portion of the proceeds of the sales has been invested, from time to time, in Spanish milled dollars, and sent, in the same vessels, to the Isles of France and Bourbon, Java, Madras, Calcutta, and Canton, to procure return cargoes for the port of Philadelphia. The proceeds of sales, which were not thus employed, were remitted to London; but, in the year 1807, when the embarrassments and dangers of neutral commerce had greatly increased, your memorialist deemed it expedient to abandon the scheme of circuitous voyages; his vessels were ordered to return immediately from Europe to America, and his consignees upon the continent were instructed to remit the whole proceeds of his consignments to Messrs. Baring, Brothers, & Co. of London, for his use. In consequence of these arrangements, it will appear, from a schedule annexed to this memorial, A, that, on the 31st of December, 1808, the balance in favor of your memorialist, in the hands of Messrs. Baring, Brothers, & Co. amounted to £33,681 17*s.* sterling; that, during the year 1809, the sum of £131,003 5*s.* 9*d.* sterling, was remitted from the continent to the London house; and the sum of £62,042 16*s.* 8*d.*, was drawn for by your memorialist, leaving, on the 31st of December, 1809, a balance in his favor, amounting to £102,642 6*s.* 1*d.* sterling; that, during the year 1810, the sum of £69,500 1*s.* 11*d.* sterling, was remitted from the continent to the London house, and the sum of £45,440 15*s.* 7*d.* sterling, was drawn for by your memorialist, leaving, on the 31st of December, 1810, a balance in his favor, amounting to £116,701 12*s.* 5*d.* sterling; and that, during the year 1811, the sum of £77,794 1*s.* 4*d.* sterling, was remitted from the continent to the London house, finally placing in their hands an aggregate amount of £194,495 13*s.* 9*d.* sterling, subject to the orders of your memorialist.

That your memorialist here prays leave to remark, that this accumulation of funds in the hands of the London house did not arise from a course of English trade, nor was it designed for an investment in British merchandise. The fact is, that Messrs. Baring, Brothers, & Co. were constituted the European bankers of your memorialist, and were instructed to make remittances to him in American stock and bank shares. The commencement of the year 1811, however, exhibited a crisis the most alarming. On the one hand, the hope of obtaining satisfactory remittances from England vanished; while, on the other, the prospect of inevitable war seemed to put at hazard the property itself. In this situation, your memorialist determinedto close his European transactions, and to collect, at a point nearer to his home, his various pecuniary resources. In the fulfilment of this determination, he employed the proper agents, and the result has been the investment of a part of his funds in American stock, and bank shares; of another part in British merchandise; and still leaving a balance of £40,639 4*s*. 2*d*. sterling, in his favor, in the hands of Messrs. Baring, Brothers, & Co.

That your memorialist, with a more particular view to the relief that he seeks, further represents, that the British merchandise thus procured and specified in the statement marked B, having not yet received the original invoices, was shipped on board his vessel called the Good Friends, Robert Thompson, master, which sailed about the 4th of January, 1812, from the port of London, for Amelia Island, Rio Janeiro, and Philadelphia; the last place being mentioned in the clearance, because Captain Thompson had given bond to land certain articles there, viz: three anchors, twenty-five boxes of sheathing copper, and two barrels patent copper sheathing nails, intended for the use of my ships; that the vessel arrived at Amelia Island, about the 9th of February, and that she there lies with her cargo, constituting, together, a property amounting, as per statement, to £66,943 19*s*. 1*d*. sterling, exposed to tempests and fire, to felonious depredations, and hostile capture.

And now your memorialist, having shown the origin and progress of the present transaction, by which he has rescued his property from the possession of a contemplated enemy, at the eve of a public war, presumes, most earnestly, though most respectfully, to hope, that he may be permitted, also, to rescue it from the existing danger, by placing it, upon any terms, within the jurisdiction, and under the protection, of the United States. If, notwithstanding the peculiar circumstances of the case, it shall be deemed inexpedient to admit his vessel and cargo to a general entry, he concludes with praying that they may be admitted to take refuge in the possession of the revenue officers of any port of the United States, until a season of greater safety.

PHILADELPHIA, *March* 9, 1812.

Explanatory Statement A.

These several years past, I have been in the habit to ship, on my account, cargoes consisting of produce of the United States, and other articles of India, West India, &c., to the continent of Europe. Those shipments have been disposed of, at their respective destinations, by the consignees; and, in many instances, the greatest part of their proceeds were invested in Spanish milled dollars, &c., and shipped on board of my ships or vessels for the isles of France and Bourbon, Java, Madras, Calcutta, and Canton, and back to this port. The residue of the nett proceeds of the original cargoes was remitted, from time to time, to my London friends, until July, 1807, when the increasing difficulties compelled me to order my ships back direct from said continent of Europe to this port, and to request my consignees to remit my funds to Messrs. Baring, Brothers, & Co., merchants, of London, subject to my order, as it appears by the following statement, viz:

On the 31st of December, 1808, balance in my favor in the hands of the London house, £33,681 17*s*. sterling.

During the year 1809, £131,003 5*s*. 9*d*. sterling, were remitted from Amsterdam, &c., to the London house, and my bills, &c., on said house, during that year, amounted to £62,042 16*s*. 8*d*.

On the 31st December, 1809, balance in my favor, £102,642 6*s*. 1*d*.

In the year 1810, remittances from the continent, amounting to £59,500 1*s*. 11*d*. sterling, were made on my account, and the amount of my bills, &c., during that year, £45,440 15*s*. 7*d*.

Balance in my favor, on 31st December, 1810, £116,701 12*s*. 5*d*. sterling.

The remittances made on my account, in the year 1811, by my consignees, on the continent of Europe, to Messrs. Baring, Brothers, & Co., amounted to £77,794 1*s* 4*d*.

The lowness of exchange on England, with the increasing danger and difficulties which our commerce experienced in Europe, together with the apparent gradual depreciation of British sterling bank notes, and the rumors of war between this country and some of the belligerent Powers, rendered me very uneasy, particularly as I had not received those remittances which I had requested my London friends to make me in American stocks and in United States' Bank shares. After meditating on these unfavorable prospects, in July last I decided to liquidate the unsettled business which I had on the continent of Europe, and to draw from there and from England all the funds which I had in those countries. For that purpose, I appointed two confidential agents; one is Mr. Charles N. Bancker, a competent judge of dry goods, whom I furnished with a letter of credit on Messrs. Baring, Brothers, & Co., of London, for £50,000 sterling, to be invested in British manufactures, to be shipped, on my account, on board of my ship Good Friends. The other agent was Mr. Joseph Curwen, a merchant of this city, whom I invested with my general power of attorney to settle all my European business, and to remit me my funds as fast as practicable. That gentleman was also authorized to furnish Mr. Charles N. Bancker with an additional sum of £10,000 sterling, to be also invested in British manufactures, if he should judge advisable.

Mr. Charles N. Bancker went from New York, early in August, 1811, to England, where he attended the business allotted to him. Mr. Joseph Curwen sailed from the river Delaware, on or about the 1st August last, in my ship Good Friends, Robert Thompson, master, for Lisbon; there attended to the sales of that ship's cargo, consisting of flour; went to Cadiz on business of his own; and from there proceeded to London, where he arrived in October last, superintending my interest, and investing funds, on my account, in American 6 per cent. stock, at 12 per cent. above par, and United States' Bank shares at about £94 10*s*. per share, to the amount of £153,856 9*s* 7*d*. sterling, including £66,943 19*s*. 1*d*. sterling amount of British manufactures selected, purchased, and shipped, on my account, by Mr. Charles N. Bancker, &c., on board of the ship Good Friends, Robert Thompson, master.

On or about the 20th November last, Mr. Joseph Curwen went from England over to the continent of Europe, for the purpose of settling my concerns at Hamburg, Riga, and Sweden.

Mr. Charles N. Bancker sailed from Portsmouth, England, passenger on board of the ship Good Friends, on the 4th January last. At his departure from that country, there was still a balance in my favor of £40,639 4*s*. 2*d*. sterling in the hands of Messrs. Baring, Brothers, & Co.

The funds which I had, and still have, in England, result altogether out of the proceeds of the shipments on my account, which I have consigned to my agents on the continent of Europe, who, after having sold my goods, have remitted their proceeds to Messrs. Baring, Brothers & Co.

The foregoing statement of the yearly balance due me by Messrs. Baring, Brothers, & Co., of London, ever since the 31st December, 1808, may, at all times, be proved by my books; also, by the accounts current which I have received from that house; their correspondence with me; and by the several accounts of sales, accounts current, and letters received from my agents and consignees, of my shipments to said continent of Europe.

The ship Good Friends, Robert Thompson master, with a cargo of British manufactures, amounting to £66,943 19*s*. 1*d*., including three anchors, sheathing copper, copper nails, bunting, and other articles, for the use of my ships, was cleared out in London, for Amelia Island, Rio Janeiro, and Philadelphia. Sailed from England on the 4th January last, and arrived at Amelia Island on the 9th ult. Captain Robert Thompson having been compelled to give a bond for the landing of the copper and anchors in a port of the United States, is, as I am informed, the cause which has induced the collector of the British customs to insert Philadelphia in the clearance of said ship.

My ship Good Friends and cargo, at Amelia Island, being subject to loss by tempest, fire, capture, &c. I am anxious to secure that valuable property in a place of safety, by being permitted to order said ship, with her cargo, round to this port; here to enter said cargo for exportation, and to have the same landed and stored under the care of the custom-house, except the three anchors, the sheathing copper, and copper nails, a small ball of bunting, four night glasses, with several charts, amounting to £1,563 18*s*. sterling, which, being intended for the use of my ships, part of them are now wanted for a new ship which I am fitting out.

Statement of Stephen Girard's account with Messrs. Baring, Brothers, & Co. of London.

		£	s.	d.
1808. Dec. 31.	Balance in favor of Stephen Girard,	33,681	17	0
1809. Dec. 31.	Remittances made them from the continent, by Hope & Co. &c. &c. on Stephen Girard's account, during this year, together	131,003	5	9
		164,685	2	9
	Deduct for sundry of my drafts on them, and payments they made on my account, during this year,	62,042	16	8
	Balance due Stephen Girard, 31st December, 1809,	102,642	6	1
1810. Dec. 31.	Remittances made them from the continent, &c. &c. on Stephen Girard's account, during this year,	59,500	1	11
		162,142	8	0
	Deduct for sundry of my drafts on them, and payments made on my account, during this year,	45,440	15	7
1811. January 1.	Balance due Stephen Girard, 31st Dec. 1810,	116,701	12	5
Dec. 31.	Amount of remittances received by them on my account from the continent, &c. &c. during the year 1811,	77,794	1	4
		194,495	13	9
	Deduct, amount of my drafts on them, their remittances in Bank and United States' stock, payments made to Mr. Charles N. Bancker, &c. &c. during the year 1811, and up to the 8th January, 1812,	153,856	9	7
	Balance due to Stephen Girard on the 8th January, 1812,	£40,639	4	2

B.

To General George Mathews, Commissioner of the United States.

We, the undersigned, masters and supercargoes of the following American vessels and their cargoes, viz: the ship United States, of Philadelphia, James Girdon, master, George Rugan, agent for the owners; the ship Amazon, of New York, George R. Turner, master, and agent for consignees and owner; the ship Good Friends, of Philadelphia, Robert Thompson, master, and William Adgate, supercargo; being under great apprehension for the safety of the vessels and property under their charge, are induced thus to offer you a statement of their cases.

The ship United States arrived at Amelia 25th December, 1811, from Liverpool, with a cargo consisting of crates of earthenware and blankets, the property of Rugan and Rhodes, merchants and citizens of the United States, resident in Philadelphia; the ship Amazon arrived at Amelia 22d December, from Liverpool, with a cargo of dry goods belonging to citizens of the United States, residing in Philadelphia, New York, and Baltimore; the ship Good Friends arrived at Amelia on the 10th February, from London, with a cargo of dry goods belonging to Mr. Stephen Girard, a citizen of the United States, and resident merchant in Philadelphia.

The undersigned beg leave to state, that, by reason of the non-importation law, they could not enter the waters of the United States. In consequence of which, they came here to wait until they could be legally admitted; having remained here from the dates above-mentioned, with all their cargoes on board, which will appear by the bills of lading, and other documents, until the late occurrences, which have placed our vessels and property under the protection of the United States. That they are fearful that, in the event of hostilities being commenced, and this being the seat of war, the property may not be safe in its present situation. Not wishing to violate any law, and deeming you authorized, we are induced, for the safety of the property in question, to request permission from you to proceed to the port of Philadelphia, under such conditions and restrictions as shall secure the property from the penalties which might arise out of the existing laws of the United States. Agreeably to your request, we lay before you the amount of the cargoes, as far as they can at present be ascertained, which we suppose will amount in all to about five hundred thousand dollars.

JAMES GIRDON,
GEO. RUGAN,
GEO. R. TURNER,
ROBERT THOMPSON,
WM. ADGATE.

FERNANDINA, *Amelia, 26th March*, 1812.

	£ st.	s.	d.
Bales 195, woollens, consisting of point blankets, common cloths, and flannels, about	15,000	0	0
Cases 34, thicksets, velveteens, and cords,	3,100	0	0
Cases 50, dimities,	4,200	0	0
52 trunks, 128 cases calicoes,	15,000	0	0
Cases 12, checks,	850	0	0
Cases 10, cotton counterpanes,	480	0	0
Trunks 20, do. umbrellas,	430	0	0
Cases 28, do. casismeres, buff and blue nankeens,	1,600	0	0
Trunks 30, do. hosiery,	1,650	0	0
27 bales 48 cases cotton shirtings,	6,565	5	4
134 cases 32 trunks colored muslins, ginghams, handkerchiefs, &c.	15,460	0	0
	64,335	5	4
20 mats wire, 3 casks do. 50 barrels dry white lead, 50 kegs do. ground in oil, 8 casks litharge,	1,044	15	5
	65,380	0	9
Amount of copper, &c. purchased by William Adgate, about	1,563	18	4
	£66,943	19	1

C.

FERNANDINA, *March 27th*, 1812.

GENTLEMEN:

I have received your statement, and do not hesitate as to the justice and reason of your request; but wish, for your own interest, as well as for public satisfaction, that the mode may be varied; which may be done without militating against the essential part of your petition.

In your address to me I should prefer, to the present form, your briefly stating the names of the ships, owners, amount of cargo, the port last from, and date they were riding at anchor in these waters, under the protection of the Spanish flag, when, on the 17th instant, the flag was changed by articles of capitulation with the late Patriots of this district, and their flag hoisted; that, in the aforesaid articles, protection is afforded to shipping and merchandise of every description, and that, by the cession of the Patriots of this district, on the 18th, to the United States, through me, as United States' commissioner, I have, in my official capacity, guarantied the observance of the capitulation; that, unless my interference is afforded in the way and manner you point out, you expect the consequences you appear to, and I have no doubt really dread for. I fully concur in opinion with you, that the large amount of property here, would be an additional excitement to the belligerents to visit this place, and am desirous to remove every source which, in its consequences, might lead to hostilities. I shall, however, require that a schedule of the property removed be given, and that you enter into bonds and security to the President of the United States, that your ships and cargoes shall be under the direction and control of the collectors of the ports to which your ships may be destined, until further orders from the Secretary of the Treasury, or the Government of the United States.

I am, gentlemen, your obedient servant,

GEO. MATHEWS.

Messrs. James Girdon, Geo. Rugan, Geo. R. Turner, Robt. Thompson, and Wm. Adgate.

D.

EAST FLORIDA, *March 31st*, 1812.

DEAR SIR:

A revolution has lately been effected in East Florida, and the late province, with the exception of the town and citadel of St. Augustine, ceded to the United States by the constituted local authorities, through me, as United States' commissioner.

Previous to the cession, the ship Good Friends, owned by Stephen Girard, merchant, of Philadelphia, of which Robert Thompson is master, from London, was riding at anchor in the Spanish waters of Amelia river, laden as per manifest enclosed will appear, when, on the 16th instant, the Patriots summoned the town of Fernandina to surrender. It capitulated on the 17th instant, and, on the 18th, the Patriots ceded an extensive district, including the town, waters, and islands, to the United States, through me, as United States' commissioner. In that capacity, by virtue of powers vested in me, I took possession, with a detachment of United States' troops, to hold and defend the same for the United States, stipulating, in my acceptance of the cession, to observe inviolate the articles of capitulation of Fernandina, which affords protection to property of every description—a copy of which has been duly transmitted to the Secretary of the Treasury of the United States; and, at the same time, I forwarded, with others, a statement of the leading circumstances that relate to this ship and cargo. Having a full conviction that neither the ship nor cargo will be subject to the penalties of the non-importation and non-intercourse laws, in consequence of her entering a port or ports of the United States, I have, for the following reasons and circumstances, thought proper to grant permission for her to proceed to the port of Philadelphia. I consider her now to be under the protection and flag of the United States, and in the waters of an integral part of our common country.

I have taken bond and security for the amount of forty-six thousand six hundred and twenty dollars, that the vessel and the whole of the cargo shall be delivered in charge to the collector of the port of Philadelphia, until the determination of the Government of the United States be known, as relates to her case, and that the ship and cargo shall be subject to the direction of the collector.

Besides the justice of the measure I have adopted, in ordering her a clearance, I think good policy dictates the propriety of the measure at this crisis: for she, with others under exactly, and some under nearly, similar circumstances, would probably, if they remained here, invite the attack of piratical marauders, and perhaps the belligerents the sooner to make this place the theatre of hostilities.

I am, respectfully, dear sir, your obedient servant,

GEO. MATHEWS.

To JOHN STEELE, *Collector of the port of Philadelphia.*

13th CONGRESS.] No. 396. [1st SESSION.

REMISSION OF PENALTIES AND FORFEITURES.

COMMUNICATED TO THE SENATE, JUNE 23, 1813.

Mr. SMITH, from the Committee to whom was referred the memorial of Stephen Girard and others, made the following report:

That the memorialists, respectively, were owners of the ships Good Friends, the United States, and the Amazon, with their respective cargoes.

That in the Fall of the year 1811, the memorialists being apprehensive that a war would break out between the United States and Great Britain, sent the ships and cargoes to Amelia island as a place of safety, with an intention, eventually, to bring them to the United States, if the non-importation law should be repealed, or the sanction of Government should be obtained, so as to render the importation lawful.

That, while the ships and cargoes lay in the port of Fernandina, General Mathews, acting in the name, and on behalf of the United States, took possession of Amelia island, and established a local government there.

That the agents of the memorialists represented to General Mathews the increased danger to which the ships and cargoes were exposed, in consequence of the revolution at Amelia island, and General Mathews, impressed with the justice of the representation, as well as with an apprehension that the continuance of so much valuable property there would invite hostilities, granted a licence to proceed, with the ships and cargoes, to the port of Philadelphia, under bonds to place them in the custody of the collector of the port, subject to the orders of the Government.

That the ships and cargoes, on the way to Philadelphia, under the authority of the licence, were intercepted and seized, in the district of Delaware, in April, 1812, and libelled on the ground of a violation of the non-importation law.

That, soon after the seizure, the ships and cargoes were restored to their respective owners, upon bonds for the appraised value, to abide the final adjudication of the prosecution which had been instituted. And the cargoes were sold in the months of April and May, 1812.

That the memorialists, upon receiving the cargoes, made the regular entries at the custom house, and secured, by bonds, the payment of the duties which were payable according to law, at the time of the entry.

That, upon examination, it appears that, in some cases, the Secretary of the Treasury, under the act of March, 1797, and Congress, by special acts, have remitted forfeitures, upon condition that the respective owners should pay the rate of duties imposed by the act of the 1st of July, 1812, although the importations were made prior to that day. But it is understood that, in all such cases, the cargoes remained unsold until the act of the 1st of July commenced its operation; and of course the double duties were charged in the price to the purchasers.

Upon this view of the circumstances of the case, the Committee submit the following resolution to the consideration of the Senate:

Resolved, That a committee be appointed to bring in a bill for the relief of Stephen Girard and others, the owners, respectively, of the ships called the Good Friends, the United States, and the Amazon, and their cargoes, upon condition that they respectively pay, to the collector of the port of Philadelphia, for the use of the United States, in addition to the duties by them heretofore respectively secured and paid upon the said cargoes, a sum which shall be sufficient to make the whole amount paid equal to the amount of the duties that would have been chargeable if the cargoes had been imported and entered subsequent to the 1st of July, 1812.

13th Congress. **No. 397.** [1st Session.

LOAN.

COMMUNICATED TO THE SENATE, JULY 21, 1813.

Treasury Department, *July 19th*, 1813.

Sir:

I have had the honor to receive your letter of the 17th instant, inquiring what further provision is deemed necessary to be made, during the present session of Congress, for meeting the public engagements and defraying the public expenditures.

In the report made from this Department to Congress, on the 2d of June last, the means already provided for the service of this year was stated to be sufficient, exclusive of any additional expenditures which might be found necessary on account of the War and Navy Departments. New and additional expenditures are contemplated in those Departments, amounting to near a million of dollars, and calls of militia in various parts of the United States, which have already taken place, and which will probably be repeated before the close of the present year, may require a million of dollars more. An additional sum of about two millions may therefore be considered as necessary to secure the public service, during the remainder of the year, from delay and embarrassment.

As the loan for the service of the year 1814 cannot, with convenience, be made sufficiently early in that year to meet the demands which must be sustained by the treasury at its commencement, it is proposed that, in addition to the sum of two millions, abovementioned, for the present year, a loan should now be authorized, sufficient, with the sums receivable from the revenue, to defray the expenditures of the three first months of the year 1814.

The demands upon the treasury for those three months are estimated as follows, viz:

For civil, diplomatic, and miscellaneous expenses,	$400,000
For public debt, exclusive of treasury notes and interest theron, falling due in the months of January and February, 1814, which will be provided for out of the surplus of the sinking fund for the year 1813,	1,100,000
For the War and Navy Departments,	6,000,000
	$7,500,000
The amount receivable from the custom house duties, during that period, may be estimated at	$1,500,000
From sales of public lands, and from the internal duties which will go into operation on the 1st of January, 1814,	250,000
The balance which will remain in the treasury on 31st of December next, is estimated to amount to about 2,000,000 of dollars. As this amount is somewhat larger than may be necessary to be permanently retained in the treasury, there may be applied from it towards the demands during the first quarter of the year 1814, the sum of	250,000
Making, together,	2,000,000
And will leave to be furnished by the loan,	5,500,000
	$7,500,000

The whole sum, therefore, for which it is conceived eligible that an authority should now be given to the President to obtain, on loan, before the close of the present year, is seven millions five hundred thousand dollars; of which it is estimated that two millions may be wanted for the service of the present year, and the residue towards the supply for the service of the year 1814.

If this loan shall be authorized, a sufficient sum from its proceeds may probably be brought into the treasury, in the course of the present year, to take the place of two millions of dollars of the treasury notes already authorized to be issued, and taken into the former estimates as a part of the resources of the present year. A special authority to make a loan for this purpose was suggested as proper to be granted by Congress, in the report to that body of the second of June last; and the necessity for it arose from the consideration, that, if five millions of dollars, being the whole amount of those notes authorized to be issued for the service of this year, should be actually issued before its close, there would be, at that time, in circulation, the sum of seven millions of dollars—a sum greater, considering the limited state of our commerce, and the small amount of custom house bonds which will then remain outstanding, and to the payment of which they are applicable, than might perhaps be maintained in circulation, without some difficulty or depreciation. In the months of January and February, 1814, near two millions of dollars of treasury notes, issued under the act of June 30, 1812, will be paid off; and if the issuing of that amount of those notes, authorized by the act of February 25, 1813, for the service of the year 1813, can be postponed till that time, as it may be, if the loan now proposed should be authorized, they will merely take the place of the others, and the amount in circulation not exceed what a steady and effective demand requires.

It is not perceived that any provisions are necessary in the law for authorizing the loan, at the present time, different from those contained in the act of February 8th, 1813, authorizing a loan for a sum not exceeding sixteen millions of dollars.

I have the honor to be, very respectfully, sir, your obedient servant,

W. JONES, *Acting Secretary of the Treasury.*

Hon. William W. Bibb, *acting Chairman of the Committee of Ways and Means.*

13th Congress.] No. 398. [1st Session.

DUTIES ON PRIZE GOODS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JULY 23, 1813.

TREASURY DEPARTMENT, *July 21st*, 1813.

SIR:

The inquiry which forms the basis of your letter of the 20th, can only be answered by the conflict of opinion between the Secretary of the Treasury, in his letter of the 8th of December last, to the honorable chairman of the Committee of Ways and Means, and the person now acting in that capacity—a task of no ordinary kind, and which I undertake with great deference.

The data for ascertaining the amount of duties on prize goods, captured by private armed vessels since the declaration of war, is as imperfect as was then stated; the amount of duties on prize goods captured by public, as well as private armed vessels, having been blended together.

There is, however, satisfactory ground to infer, that the amount of duties on prize goods, captured by private armed vessels, has rapidly declined, and is certainly, at this time, very inconsiderable.

The causes which have produced this decline may also be a subject of controversy, in which, though I feel that I have the better cause, I apprehend, the weaker argument.

The position assumed by the Secretary is, that "no part of the duties on prize goods ultimately falls on the captors. The duties on importations are paid by the consumers, whether the merchandise be captured by privateers, or regularly imported by merchants." To this I may answer, that the maxim derives more weight from the felicity of argument and commanding character of the great author of "Wealth of Nations," than from the universality of the principle.

It is undoubtedly true, in the abstract; but my experience as a merchant has taught me to know the practical value of a maxim, derived from an author of a lighter cast:

"What is the worth of any thing,
"But so much money as 'twill bring?"

If an article, from whatever cause, will not sell for the amount of duties, added to the cost and other charges, whether the importation be made regularly by a merchant, in the usual way, or in the cost of equipping and maintaining a privateer, the difference, or loss, will not fall upon the *consumer*, but upon the *importer*. This is no uncommon case; indeed, instances are frequent, in which imported articles sell for less than the prime cost and charges, exclusive of the duties. Who pays the duty in this case? The consumer? No. It is paid by the unfortunate importer. Were it otherwise, there would be no bankruptcies; your merchants would have but one side to their profit and loss account. "These are the accidental exceptions arising from such a superabundance of a particular article, as will sink it below the prime cost and charges." And this has actually been the case with many prize importations. Indeed, it is said, and I believe with truth, that, in some of the southern ports, the duties and the charges of sale have absorbed nearly the whole, if not the whole proceeds.

"The price for exportation, in which case no duty is paid," forms but a very partial exception in this case: for, when you have little or no export of foreign products, the benefit of drawback is lost.

The Secretary has said, that "a reduction of duties will be of no use to the privateers, unless the merchandise continues to be sold at the same price as if the duties had not been reduced." This is not strictly the fact. It is well known, in the *actual market*, that coffee, for instance, subject to 10 cents per pound duty, and entitled to drawback, seldom sells for more than four cents over the price for consumption, and this must continue until the excess is very great, or the exportation free, which is not likely to be the case during the war. The equality of price approximates as the obstacles to exportation increase; and if exportation was prohibited, or completely obstructed, the equality of price between the same kind of merchandise, entitled to drawback, or sold for consumption, would be absolute.

The lower the price of the article, the greater the consumption. The American People, enjoying the means, indulge their taste for variety, and habituate themselves to every kind of luxury. This produces an accommodation of taste, which changes, with great facility, from the use of coffee to tea, from brandy to rum, &c. &c. as abundance or scarcity and price shall indicate.

The question is not *now*, "simply, whether it be necessary and proper to pay from the treasury, to the privateers, a bounty equal to the amount of the reduction of duties on prize goods," for there is, literally, now, a very trifling amount of duties collected on prize goods; and, therefore, any encouragement of this nature given by Government to private armed vessels, will, if any prizes arrive, bring money into, instead of extracting it from, the treasury, and, therefore, so far from the payment of a bounty for the purpose of c couraging privateers, the Government will receive an amount of duties on prize goods, which otherwise would not be brought into our ports.

The Secretary observes, that, "if the article be not worth sending into port after capture, it must be altogether impossible for the importing merchant to pay its prime cost, freight, and insurance; and, with those charges, to import such an article without considerable loss." An article may not be worth sending in, after capture, in consequence of the heavy charges and great risk, perhaps equal to a premium of 50 to 75 per cent. whilst the importing merchant may import the same article in neutral bottoms, at a premium of 10 per cent. and receive his goods at little more than the ordinary charges previous to the declaration of war. He, moreover, has the advantage of selling at such time, and on such terms, as his interest may dictate, and to his regular customers; whereas prize goods are necessarily brought to the hammer, and sold in large parcels, to speculators, uncontrolled by the prudent management of mercantile superintendence, frequently from 20 to 30 per cent. less than those of the regular importer. These causes operate as a bounty in favor of the regular importer, and against the captors. The owner of a privateer receives but a moiety of the captured property; the cost of that moiety to him, is the cost of the equipment, maintenance, insurance, wear and tear, and depreciation of his privateer, (all which is very extravagant) and the insurance, duties, and other heavy charges, on his prize.

The cause of the present inquiry proves the error of the Secretary's prediction, "that a greater number of privateers will, without bounty, continue to be employed, than is necessary for the greatest possible annoyance of the enemy's trade."

The fact is, that, from causes that occupy the present discussion, privateering is nearly at an end, and, from the best observation I have been enabled to make, it is more from the deficiency of remuneration in the nett proceeds of their prizes, than from the vigilance and success of the enemy in recapturing. One-fourth part of the year, at least, the elements will raise the blockade of our ports, and it is at that season that the harvest and the reapers are most abundant and successful in privateering.

There is, sometimes, wisdom in taking counsel from our enemy, and his dread of our privateers may be collected from the marked hostility and severity of treatment which the crews of privateers are subjected to, when captured, and the insidious efforts to excite prejudices against them. The analogy between privateering and lotteries, does not appear to me to be so strict as the Secretary seems to consider it. The adventure of a privateer is of the nature of a commercial project or speculation, conducted by commercial men, upon principles of mercantile calculation and profit. The vessel and her equipment is an object of great expense, which is expected to be remunerated by the probable chances of profit, after calculating the outfit, insurance, &c. as in a regular mercantile voyage, as much so as the voyage of a letter of marque, with a cargo, running all the chances of hostility, and incurring the consequent heavy charges of war.

I do not think that a "reduction of duties, by increasing the profit, would operate as an insurance on the risk of collusive or pretended captures of British prohibited merchandise," to such an extent as to warrant the withholding any proper encouragement to this most potent weapon of annoyance to the enemy, which we possess. Frauds no doubt may be committed; but, in the existing absolute prohibition of all British merchandise, from whatever quarter, there is a much stronger inducement to collusion than can be found in the reduction of one half the duties in favor of prizes; and no doubt frauds are committed; yet these considerations are not deemed of sufficient importance to induce a repeal or relaxation of the system.

The number of accessaries to the fraud; the risk of capture, by the vessels of the enemy, who do not participate in the profits of the collusion; the vigilance of our own cruisers, officers, and prize courts, appear to afford a very reasonable security against the practice, to any very injurious extent. And the humane, generous, and gallant conduct of our citizens, employed in private armed vessels, proves a moral sense which merits more confidence and liberality than has been awarded to them.

I will not undertake to say that the reduction of the duties in favor of prizes captured by private armed vessels is the proper or only encouragement to be provided; *I repeat the fact*, that, as a question of revenue, the nation has every thing to gain, and nothing to lose. One of the most efficient means of distressing the commercial and military marine of the enemy, is the capture and detention of his seamen, as well to enhance the difficulty of manning his ships, as to provide for the exchange, and to retain hostages, to ensure the proper treatment of our own. Whatever encouragement may be devised for the destruction of the ships of the enemy on the ocean, and bringing into port his captured seamen, will inflict the deepest possible wound upon his commerce and marine—the vitals of his resources and power.

I have the honor to be, with the highest respect, sir, your obedient servant,

W. JONES,
Acting Secretary of the Treasury.

The Hon. HUGH NELSON,
Chairman of the Naval Committee of the House of Representatives U. S.

13th CONGRESS.] No. 399. [1st SESSION.

TERMS OF THE LOAN OF SIXTEEN MILLIONS OF DOLLARS.

COMMUNICATED TO THE SENATE, JULY 29, 1813.

To the Senate of the United States:

I transmit to the Senate a report of the Acting Secretary of the Treasury, containing the information requested by their resolution of the 27th instant.

JAMES MADISON.

WASHINGTON, *July* 28, 1813.

In compliance with the resolution of the Senate, of the 27th instant, the Acting Secretary of the Treasury has the honor to report to the President of the United States—

That, by virtue of the act of February 8th, 1813, entitled "An act authorizing a loan for a sum not exceeding sixteen millions of dollars," and the authority of the President of the United States to the Secretary of the Treasury, of the 17th of the same month, a public subscription to a loan of sixteen millions of dollars was invited, by a notification issued on the 20th of February, 1813, in which the terms of the loan were specified; the most material of which terms were, that the subscribers should receive for each hundred dollars loaned to the United States, a certificate of six per cent. stock for one hundred dollars, and an annuity of one dollar, for thirteen years, from the 1st day of January, 1813. Of this notification, a copy is hereunto annexed, marked A. [See No. 393, page 625, B 1.]

The amount subscribed under this notification was 3,956,400 dollars. A second notification was issued on the 18th of March, by which the books of subscription were notified to be re-opened on the 25th of March, and kept open until the 31st day of that month, on the same terms as the former subscription. Proposals were, at the same time, invited, for loaning to the United States the whole, or any part, of the sum of sixteen millions of dollars, which might remain unsubscribed on the 1st day of April, leaving the persons thus making their proposals, to state, themselves, the terms upon which they were willing to make the loan to the United States. And it was engaged, that, if any proposals, thus made, should be accepted, with terms differing from those of any other proposals that might also be accepted, or differing from the terms on which subscriptions had already been, or might be made, prior to the 1st day of April, all the persons whose proposals might be accepted, and also all those who had subscribed, or might subscribe, prior to the first day of April, should have the option of accepting the terms allowed to any other persons whose proposals might be accepted. A copy of this notification is annexed, marked B. [See No. 393, page 626, B 2.]

The amount subscribed under this notification, from the 25th to the 31st of March, inclusive, was 1,881,800 dollars. Proposals were sent in between the 1st and the 5th of April for loaning to the Government 11,106,000 dollars, being 944,200 dollars more than could be received; and the further sum of 1,000,000 dollars was intended to be loaned by the State of Pennsylvania, but the offer was not made in time to be accepted. The sums offered were subsequently reduced to 10,161,800 dollars, being the sum which, with the amount of the first and second subscriptions, made up the sixteen millions of dollars authorized to be borrowed.

The terms proposed by the persons who offered to loan the above sum, were of two descriptions:

1st. That the lenders were to receive a six per cent. stock, the interest payable quarter yearly, redeemable at the pleasure of the United States, at any time after the end of the year 1825, at the rate of *eighty-eight* per cent. or 100 dollars in stock for eighty-eight in money.

2d. That the lenders, for every hundred dollars in money, were to receive one hundred dollars in the same species of six per cent. stock, and an annuity for thirteen years, from the first day of January, 1813, of one dollar and fifty cents, payable quarter yearly.

Two of the proposals also contained a condition, that, if any other loan for the service of the year 1813, should be made under any law passed for that purpose, before the end of the year 1813, upon terms different from those allowed to the persons then making proposals, the option of taking those new terms should be extended to them. Copies of the letters containing these proposals are hereto annexed, marked C and D; and also, a copy of the answer of the Secretary of the Treasury, by which those proposals were accepted, marked E. The other proposals contained no condition of this nature. They were accepted by letters of the Secretary of the Treasury of the same purport as that above referred to, marked E.

As the notification of the 18th of March contained an engagement that every contributor to the loan, whether under the first or second subscription, or under the proposals, should have the option of any of the terms allowed to

any other contributor, a public notification was issued on the 15th of April, in which the terms allowed to the persons who had made proposals were stated, and the option as to the two kinds of stock, was offered to all. A copy of this notification is subjoined, marked F. [See No. 393, page 626, B 3.]

No other contract in relation to any part of the loan of sixteen millions was entered into, than what resulted from the engagements contained in the public notifications above referred to, and the acceptance by the Secretary of the Treasury of the proposals made under those notifications.

All which is respectfully submitted.

W. JONES, *Acting Secretary of the Treasury.*

TREASURY DEPARTMENT, *July* 28, 1813.

C.

PHILADELPHIA, *5th April*, 1813.

SIR:

In consequence of the notice given by the Treasury Department, under date of the 18th of March, 1813, that proposals will be received by you for the whole, or part of the residue of the loan of sixteen millions of dollars, we herewith beg leave to offer to take as much stock of the United States, bearing interest at six per cent. per annum, payable quarter yearly, the stock not to be redeemable before the 31st December, 1825, at the rate of eighty-eight dollars for a certificate of one hundred dollars, as aforesaid, as will amount to the sum of eight millions of dollars, or to the residue of the said loan, provided you will agree to allow us the option of accepting the same terms that may be granted to persons lending money to the United States by virtue of any law authorizing another loan for the service of the year 1813, that Congress may pass before the last day of the present year.

It must be further understood and agreed to, that one quarter per cent. will be allowed us on the amount to which the present proposal will be accepted.

With regard to the payment of the instalments on the amount to be loaned by us, we shall expect to enter with you into such arrangements as will be mutually accommodating.

We are, with high regard, sir, your most obedient servants.

DAVID PARISH,
STEPHEN GIRARD.

The Hon. ALBERT GALLATIN, Esq. *Secretary of the Treasury.*

To be paid at Stephen Girard's bank.

STEPHEN GIRARD,
For self and David Parish.

D.

PHILADELPHIA, *5th April*, 1813.

SIR:

I will take for myself, and my friends in New York, two millions and fifty-six thousand dollars' worth of the loan authorized by Congress in February last, receiving six per cent. stock at the rate of eighty-eight dollars, money, for one hundred dollars of six per cent. stock, payable in New York, by instalments, as proposed by you, or as may be otherwise agreed on. I understand that, in case Government should make another loan during the year, I am to be placed on as good footing as the lenders of money, or contractors, for that loan, will be. I also understand that I am to receive the quarter per cent. which is to be paid to persons procuring subscriptions to the present loan.

I am, very respectfully, sir, your obedient humble servant,

JOHN JACOB ASTOR.

The Hon. ALBERT GALLATIN, *Secretary of the Treasury.*

E.

TREASURY DEPARTMENT, *April 7th*, 1813.

GENTLEMEN:

Your proposal for lending seven millions and fifty-five thousand eight hundred dollars to the United States, in part of the sixteen millions loan, is accepted. You will be pleased to deliver, before the 15th day of this month, to the cashier of Stephen Girard's bank, or such other, where, according to your proposals, the payments are intended to be made, the names of the persons embraced by your proposal, together with the sum respectively payable by each. Each will be entitled to receive in payment, at his option, either six per cent. stock, at the rate of eighty-eight per cent., or six per cent. stock at par, and a thirteen years' annuity of one and a half per cent. of the money loaned; which option must be made at the time of paying the first instalment. The payments shall be made in eight equal instalments, on the fifteenth day of April, May, June, July, August, September, October, and November. But every person, at the time of paying any of the instalments, may pay all, or any number of the subsequent instalments. Certificates of funded stock will, on the application of any subscriber for more than one hundred thousand dollars, be issued, on payment of any one instalment, for the amount of the next preceding instalment. In every other respect, the terms of the public notice of the 20th of February last will be considered as part of this agreement.

I have, &c.

ALBERT GALLATIN.

DAVID PARISH and STEPHEN GIRARD.

The same answer, changing only the sum, and the bank where payable, was made to John J. Astor.

13th Congress.] No. 400. [2d Session.

DUTIES ON IMPORTS AND TONNAGE.

COMMUNICATED TO THE SENATE, DECEMBER 20, 1813.

To the Senate of the United States:

I transmit to the Senate a report of the Acting Secretary of the Treasury, complying with their resolution of the 13th instant.

JAMES MADISON.

December 20th, 1813.

TREASURY DEPARTMENT, *December* 16, 1813.

SIR:

In compliance with the resolution of the Senate, of the 13th instant, I have the honor to state, that the amount of duties accruing on goods, wares, and merchandise, imported into the United States, from the 1st day of July, 1812, to the 31st day of December, of the same year, for which period the accounts of the collectors of the customs are settled, was - - - - - - - - - $9,869,199 31

And the amount of tonnage, including light money, accruing during the same period, was - 92,297 70

$9,961,497 01

The accounts of the collectors, from the 1st day of January, 1813, to the 30th day of September, of the same year, have been but partially settled; and some for the quarter ending 30th of September, have not yet been received at the treasury. For this period, therefore, an estimate only can be given, taken from the accounts of the collectors *as rendered* to the treasury, and in some cases, from their less formal returns. This estimate is as follows:

Duties on goods, wares, and merchandise, imported—

For the 1st quarter of the year 1813,	- - - - - - -	-	$2,280,000 00
2d do.	do. - - - - - - -	-	2,356,000 00
3d do.	do. - - - - - - -	-	1,380,000 00
			$6,016,000 00

Tonnage duties, including light-money—

For the 1st quarter of the year 1813,	- - - - - - -	-	$89,000 00
2d do.	do. - - - - - - -	-	84,000 00
3d do.	do. - - - - - - -	-	67,000 00
			$240,000 00

The sums above stated for duties on merchandise imported, are without deduction for drawbacks paid on merchandise re-exported. These drawbacks, paid from the 1st of July, to the 31st December, 1812, amounted, by the accounts as settled, to $639,555 44.

And they are estimated to have amounted, during the three first quarters of the year 1813, to the following sums, viz:

During the 1st quarter of the year 1813, to	- - - - - -	-	$536,000 00
2d do.	do. - - - - - -	-	229,000 00
3d do.	do. - - - - - -	-	148,000 00
			$913,000 00

I have the honor to be, with the highest respect, sir, your most obedient servant,

W. JONES, *Acting Secretary of the Treasury.*

The PRESIDENT *of the United States.*

13th Congress.] No. 401. [2d Session.

ASSAYS OF FOREIGN COINS.

COMMUNICATED TO THE SENATE, ON THE 4TH OF JANUARY, 1814.

TREASURY DEPARTMENT, *December* 31, 1813.

SIR:

I have the honor to transmit, herewith, a letter from the Director of the Mint, containing the result of the assays of foreign gold and silver coins, made in pursuance of the act of the 10th of April, 1806, entitled "An act regulating the currency of foreign coins in the United States."

I have the honor to be, with great respect, sir, your obedient servant,

W. JONES,
Acting Secretary of the Treasury.

The Honorable the PRESIDENT *of the Senate.*

MINT OF THE UNITED STATES, *December* 22, 1813.

SIR:

I have the honor to acknowledge the receipt of your letter of the 11th instant, and, agreeably to your desire, have caused assays to be made of the several species of foreign gold and silver coins, made current by an act of Congress of the 10th of April, 1806; the result of which, according to the assayer's report, is as follows:

Gold coins of Great Britain.

				C.	grs.
No. 1,	made of 3	pieces of various dates, prior to the year 1806,	- - - -	22	0
2,	" 4	do. of dates from 1806 to 1810, inclusive, except the year 1807,	- -	22	0

Gold coins of France.

No. 1,	made of 4	pieces of various dates prior to the year 1806,	- - - -	21	$2\frac{5}{8}$
2,	" 5 "	of dates from 1806 to 1810, inclusive,	- - - -	21	$2\frac{5}{8}$
3,	" 5 "	dated 1811,	- - - -	21	$2\frac{5}{8}$
4,	" 5 "	" 1812,	- - - -	21	$2\frac{5}{8}$

Gold coins of Spain.

No. 1,	made of 4	pieces of various dates prior to the year 1806,	- - - -	20	3
2,	" 5 "	of dates from 1806 to 1810, inclusive,	- - - -	20	3
3,	" 3 "	dated 1811,	- - - -	20	$3\frac{1}{4}$
4,	" 1 "	" 1813,	- - - -	20	$3\frac{1}{4}$

Gold coins of Portugal.

No. 1,	made of 2	pieces of various dates prior to the year 1806,	- - - -	22	0
2,	" 5 "	of dates from 1806 to 1810, inclusive,	- - - -	22	0
3,	" 5 "	dated 1811,	- - - -	22	0
4,	" 5 "	" 1812,	- - - -	22	0
5,	" 2 "	" 1813,	- - - -	22	0

Silver coins of France.

			oz.	dwt.	grs.
No. 1,	made of 5 crowns of various dates,	- - - - - -	10	18	12

Silver coins of Spain.

No. 1,	made of 5	pieces of various dates, prior to the year 1806,	- - -	10	16	00
2,	" 5 "	of dates from the year 1806 to 1810, inclusive,	- - -	10	15	12
3,	" 5 "	dated 1811,	- - -	10	15	12

ASSAYER'S OFFICE, *20th of 12th Month*, 1813.

From the above report, it will appear:

1st. That the gold coins of Great Britain and of Portugal are all uniformly of the same quality, and exactly equal to that of the gold coins of the United States; and therefore their intrinsic value is at the rate of 100 cents for 27 grains, or $88\frac{8}{9}$ cents per pennyweight.

2d. That the gold coins of France, especially those issued since the year 1806, inclusive, are also of a uniform quality; their intrinsic value being at the rate of 100 cents for $27\frac{351}{901}$ grains, or $87\frac{25}{100}$ cents per dwt.

3d. That the gold coins of Spain are somewhat variable in their quality, their average intrinsic value being at the rate of 100 cents for $28\frac{738}{1931}$ grains, or $84\frac{3}{100}$ cents per dwt.

4th. That the intrinsic value of the French crown, supposing its weight 18 *dwt.* 17 *grs.*, is 110 cents and $\frac{7537}{000000}$ parts of a cent.

5th. That the intrinsic value of the Spanish dollar, exclusive of those issued prior to the year 1806, supposing it of the full weight of 17 *dwt.* 7 *grs.* is 100 cents and $\frac{25235}{364909}$ parts of a cent.

I have the honor to be, sir, with great respect and esteem,

Your most obedient servant,

R. PATTERSON.

The Honorable WILLIAM JONES, *Acting Secretary of the Treasury.*

13th CONGRESS.] **No. 402.** [2d SESSION.

MINT.

COMMUNICATED TO THE SENATE, JANUARY 7, 1814.

To the Senate and House of Representatives of the United States:

I communicate, for the information of Congress, the report of the Director of the Mint, of the operation of that establishment during the last year.

JAMES MADISON.

January 6th, 1814.

MINT OF THE UNITED STATES, *January* 1, 1814.

SIR:

I have now the honor of laying before you a report of the operations of the mint, for the last twelve months.

From the treasurer's statement of the coinage, herewith transmitted, it will appear that, during that period, there have been struck and issued—

In gold coins,	95,428 pieces,	amounting to - - - - -	$477,140 00
In silver coins,	1,241,903 pieces,	amounting to - - - - -	620,951 50
In copper coins,	418,000 pieces,	amounting to - - - - -	4,180 00

Making, in the whole, one million seven hundred and fifty-five thousand three hundred and thirty-one pieces of coin, amounting to one million one hundred and two thousand two hundred and seventy-one dollars and fifty cents.

I have the honor to be, sir, with sentiments of the most perfect respect and esteem,

Your obedient, faithful servant,

R. PATTERSON.

JAMES MADISON, *President of the United States.*

A Statement of the Coins struck at the Mint of the United States, from the 1st of January to the 31st December, 1813, inclusive, viz:

	GOLD COINS. Half Eagles.	Amount in dolls. and cents.	Total.
Quarter ending 30th June,	28,398	141,990	
30th September,	23,030	115,150	
31st December,	44,000	220,000	
95,428 pieces of gold coins,	95,428		
Total amount of gold coins,			477,140 00
	SILVER COINS. Half Dollars.		
Quarter ending 31st March,	338,656	169,328 00	
30th June,	337,965	168,982 50	
30th September,	124,510	62,255 00	
31st December,	440,772	220,386 00	
1,241,903 pieces of silver coins,	1,241,903		
Total amount of silver coins,			620,951 50
	COPPER COINS. Cents.		
Quarter ending 30th June,	196,000	1,960	
31st December,	222,000	2,220	
418,000 pieces of copper coins,	418,000		
Total amount of copper coins,			4,180 00
1,755,331 pieces of all the coins.	Amount of all the coins in 1813,		$1,102,271 50

MINT OF THE UNITED STATES, *Treasurer's Office, Philadelphia, 31st December*, 1813.

JAMES RUSH.

An Abstract of the ordinary expenses of the Mint of the United States, from the 1st January to the 31st of December, 1813, inclusive, viz:

	Salaries.	Wages.	Incidental.	Totals.
Quarter ending 31st March,	2,525 00	1,908 41	372 95	4,806 36
30th June,	2,487 47	1,916 00	820 10	5,223 57
30th September,	2,525 00	1,966 23	1,325 39	5,816 62
31st December,	2,525 00	1,871 38	1,082 46	5,478 84
	10,062 47	7,662 02	3,600 90	
			Amount,	$21,325 39

MINT OF THE UNITED STATES, *Treasurer's Office, Philadelphia, 31st December*, 1813.

JAMES RUSH.

13th Congress.] No. 403. [2d Session.

STATE OF THE FINANCES.

COMMUNICATED TO THE SENATE, ON THE 10TH OF JANUARY, 1814.

In obedience to the directions of the Act supplementary to the act, entitled "An act to establish the Treasury Department," the Acting Secretary of the Treasury respectfully submits the following report and estimates:

The moneys actually received into the treasury, during the year ending on the 30th September, 1813, have amounted to			$37,544,954 93
Viz: Proceeds of the customs, sales of lands, small branches of revenue, and repayments,		$13,568,042 43	
Proceeds of loans, viz:			
Loan of eleven millions, under the act of March 14th, 1812,	$4,337,487 50		
Loan of sixteen millions, under the act of February 8, 1813,	14,488,125 00		
Treasury notes, under the acts of June 30, 1812, and February 25, 1813,	5,151,300 00		
		23,976,912 50	
As will appear by the annexed statement E,		$37,544,954 93	
Making, together with the balance in the treasury on the 1st of October, 1812, which was			2,362,652 69
An aggregate of			$39,907,607 62
The payments from the treasury, during the same period, have amounted to			$32,928,855 19
Viz: For civil, diplomatic, and miscellaneous expenses, both foreign and domestic,		$1,705,916 35	
Military department, including militia and volunteers, and the Indian department,		18,484,750 49	
Navy, including the building of new ships, and the marine corps,		6,420,707 20	
Public debt:			
On account of interest,	$3,120,379 08		
Principal reimbursed,	3,197,102 07		
		6,317,481 15	
As will also appear by the annexed statement E,		32,928,855 19	
And left in the treasury, on the 30th of September last,			6,978,752 43
			$39,907,607 62

The accounts for the fourth quarter of the year 1813, have not yet been made up at the treasury, but the receipts and expenditures, during that quarter, have been nearly as follows:

Receipts from the customs, sales of lands, and small branches of the revenue, about	$3,300,000 00
Loan of sixteen millions,	1,500,000 00
Loan of seven and a half millions,	3,850,000 00
Treasury notes,	3,680,000 00
	$12,330,000 00
Making, with the balance in the treasury on the 1st of October, 1813, of	6,978,752 43
An aggregate of about	$19,309,000 00
The disbursements have been, for civil, diplomatic, and miscellaneous expenses, about	$400,000 00
Military department,	5,887,747 00
Naval do.	1,248,145 10
Public debt, (of which near $6,000,000 was on account of the reimbursement of principal)	7,087,994 95
And leaving in the treasury, on the 31st December, 1813, about	4,685,112 95
	$19,309,000 00

Of the sums obtained on loan, during the year 1813, and included in the receipts above stated, an account of the terms on which they were made, has been laid before Congress, excepting as to the treasury notes issued under the act of February 25, 1813, and the loan of seven and a half millions, obtained under the authority contained in the act of the 2d of August, 1813. The annexed statement, marked F, will show the whole amount received for treasury notes, during the year 1813, and at what places they were sold or disposed of. Three millions eight hundred and sixty-five thousand one hundred dollars, of the notes issued under the act of June 30th, 1812, became due in the course of the year 1813, or in the present month of January, and have been paid off, or the funds placed in the hands of the commissioners of loans, for that purpose.

The papers under the letter G will show the measures taken, under the act of August 2d, 1813, authorizing a loan of seven millions five hundred thousand dollars, and the manner in which that loan was obtained. The terms were eighty-eight dollars and twenty-five cents in money for one hundred dollars in stock, bearing an interest of six per cent., which is equivalent to a premium of thirteen dollars thirty-one cents and four-ninths of a cent on each hundred dollars, in money, loaned to the United States. Of this sum of 7,500,000 dollars, about 3,850,000 dollars were paid into the treasury during the year 1813, and the remainder is payable in the months of January and February, 1814.

For the year 1814, the expenditures, as now authorized by law, are estimated as follows:

1. Civil, diplomatic, and miscellaneous expenses,			$1,700,000
2. Public debt, viz:			
Interest on the debt existing previous to the war,		$2,100,000	
Interest on debt contracted since the war, including treasury notes, and loan for the year 1814,		2,950,000	
		5,050,000	
Reimbursement of principal, including the old six and deferred stocks, temporary loans, and treasury notes,		7,150,000	
			12,200,000

3. Military establishment, estimated by the Secretary of War, for a full complement (including rangers, sea fencibles, and troops of all descriptions) of 63,422 officers and men, and including ordnance, fortifications, and the Indian department, and the permanent appropriations for Indian treaties, and for arming and equipping the militia, ... 24,550,000

4. Navy, estimated for 15,787 officers, seamen, and boys, and for 1,869 marines, and including the service of two 74 ships for four months, and three additional frigates for six months of the year 1814, and the expenses of flotillas on the coast and on the lakes, ... 6,900,000

Amounting, altogether, to $45,350,000

The ways and means already provided by law, are as follows:

1. Customs, and sales of public lands. The nett revenue accruing from the customs, during the year 1812, amounted, as will appear by the annexed statements A and B, to 13,142,000 dollars. Of this sum, about 4,300,000 dollars was produced by the additional duties imposed by the act of July 1, 1812. The duties which have accrued during the year 1813, are estimated at 7,000,000 dollars. The custom house bonds outstanding on the 1st January, 1814, after making a due allowance for insolvencies and bad debts, are estimated at 5,500,000 dollars; and it is believed that 6,000,000 dollars may be estimated for the receipt of the customs during the year 1814. The sales of public lands, during the year ending September 30, 1813, have amounted to 256,345 acres, and the payments by purchasers to 706,000 dollars, as will appear by the annexed statement C. It is estimated that 600,000 dollars will be received into the treasury from this source, during the year 1814. The sum, therefore, estimated as receivable from customs and lands, is $6,600,000

2. Internal revenues and direct tax. From the credits allowed by law on some of the internal duties, and from the delays incident to the assessment and collection of the direct tax, it is not believed that more ought to be expected to come into the treasury, during the year 1814, than the sum of . . . 3,500,000

3. Balance of the loan of seven and a half millions, already contracted for, ... 3,650,000

4. Balance of treasury notes, already authorized, ... 1,070,000

5. Of the balance of cash in the treasury, on the 31st December, 1813, amounting, as above stated, to about $4,680,000

There will be required, to satisfy appropriations made prior to that day, and then undrawn, at least 3,500,000

And leaving, applicable to the service of the year 1814, ... 1,180,000

16,000,000

So that there remains to be provided, by loans, the sum of 29,350,000

$45,350,000

Although the interest paid upon treasury notes is considerably less than that paid for the moneys obtained by the United States on funded stock, yet the certainty of their reimbursement at the end of one year, and the facilities they afford for remittances, and other commercial operations, have obtained for them a currency which leaves little reason to doubt that they may be extended considerably beyond the sum of five millions of dollars, hitherto authorized to be annually issued. It will perhaps be eligible to leave to the Executive, as was done last year, a discretion as to the amount to be borrowed upon stock, or upon treasury notes, that one or the other may be resorted to, within prescribed limits, as shall be found most advantageous to the United States.

The amount estimated to have been reimbursed, of the principal of the public debt, during the year ending on the 30th September last, including treasury notes and temporary loans, will appear, by the estimate marked D, to have been 3,201,368 dollars. As the payments on account of the loan of sixteen millions, had not then been completed, and the stock had, consequently, not been issued therefor, it is not practicable to state, with precision, the amount added to the public debt, during that year; but, after deducting the above mentioned reimbursement of 3,200,000 dollars, this addition will not fall short of 22,500,000 dollars.

The plan of finance proposed at the commencement of the war, was to make the revenue, during each year of its continuance, equal to the expenses of the peace establishment, and of the interest on the old debt then existing, and on the loans which the war might render necessary, and to defray the extraordinary expenses of the war out of the proceeds of loans to be obtained for that purpose.

The expenses of the peace establishment, as it existed previous to the armaments of 1812, made in contemplation of war, but including the eight regiments added to the military establishment in the year 1808, and the augmentation of the navy in actual service, authorized in 1809, amounted, after deducting some casual expenses of militia, and other incidental items, to about $7,000,000

The interest on the public debt, payable during the year 1814, will be:

On the old debt, or that existing prior to the present war, . . .	$2,100,000	
On the debt contracted since the commencement of the war, including treasury notes, and allowing 560,000 dollars for interest on the loan which must be made during the year 1814, a sum as small as can be estimated for this object,	2,950,000	
		5,050,000
Making		$12,050,000

The actual receipts into the treasury from the revenue, as now established, including the internal revenues and direct tax, are not estimated, for the year 1814, at more than - - - - - $10,100,000

Viz: from customs and public lands, - - - - - -	$6,600,000	
Internal revenues and direct tax, - - - - -	3,500,000	
	$10,100,000	

If to this sum be added that part of the balance in the treasury on the 31st December, 1813, which has been estimated above, to be applicable to the expenses of the year 1814, and which, upon the principle above stated, may be considered as a surplus of revenue beyond the expenses of the peace establishment, and of the interest on the public debt for the year 1813, and therefore applicable to the same expenses for the year 1814, which sum is estimated at - - - - - - 1,180,000

And making, together, - - - - - - - - - - -	11,280,000
There will still remain to be provided, new revenues, capable of producing - - -	770,000
	$12,050,000

But, as the internal revenues and direct tax, when in full operation, will produce, in the year 1815, probably 1,200,000 dollars more than is estimated to be received from them in the year 1814, it will rest with Congress to decide, whether it is necessary that new and additional revenues should now be established.

To what extent the existing embargo may reduce the receipts into the treasury from the customs, during the year 1815, it is difficult to estimate, as the operation of the war had reduced the receipts from the customs nearly one half from that which was received during the year preceding the war.

The former embargo reduced the revenue from the customs nearly one-half the amount of that which was received during the year preceding its full operation. In this case, however, the transition was from the full receipt of a peace revenue to the entire suspension of exportation and of foreign commerce in American bottoms. It is not, therefore, to be presumed, that the existing embargo will cause a reduction of the war revenue in the proportion of the peace revenue: moreover, the effect of the act prohibiting the importation of certain articles, necessarily increases the demand, and enhances the value of those which may be lawfully imported; and the high price they bear will produce extraordinary importations, and, in part, compensate for the probibition to export any thing in return; to this may be added the duty on salt, the operation of which is yet but partial.

To the amount of the defalcation of the revenue, caused by the embargo, whatever it may be, must be added the difference between the amount of the interest payable in the year 1814, on the loan of that year, and the whole amount of the interest on the said loan, payable in the year 1815, as well as that part of the interest which may be payable in the year 1815, on the loan of that year. The sum of these items will be required for the year 1815, in addition to the revenues now established, except 430,000 dollars, being the difference between the estimated increase in the receipt of the internal revenues and direct taxes, and the 770,000 dollars remaining to be provided for in the foregoing estimate.

With these considerations, it is submitted whether it may not be expedient and prudent to provide new revenues, capable of producing either the whole, or such part of the 770,000 dollars, unprovided for, as may appear necessary to fulfil the public engagements, and secure to the financial operations of the Government the confidence, stability, and success, which is due to its fidelity, and to the ample resources of the country.

All which is respectfully submitted.

W. JONES,
Acting Secretary of the Treasury.

TREASURY DEPARTMENT, *January 8th*, 1814.

A.

A Statement exhibiting the amount of duties which accrued on Merchandise, Tonnage, Passports, and Clearances, of Debentures issued on the exportation of Foreign Merchandise, of payments for Bounties and Allowances, and for expenses of Collection, during the years 1811, *and* 1812.

Years.	Duties on			Debentures issued.	Bounties & Allowances.	Gross Revenue	Expenses on Collection.	Nett Revenue.
	Merchandise.	Tonnage.	Passports & Clearances.					
1811	$10,427,412 21	$124,363 30	$19,737 70	$2,227,245 00	$784 13	$8,343,484 08	$440,929 46	$7,902,559 62
1812	14,990,188 51	155,353 00	14,928 00	1,542,622 19	-	a13,617,847 32	475,838 95	13,142,008 37

(*a.*) Gross revenue for the year 1812, - - - - -	$13,617,847 32
Deduct interest and storage, - - - - -	31,008 33
Gross revenue, per statement B, - - - - -	$13,586,838 99

A Statement of the amount of American and foreign Tonnage, employed in the foreign trade, for the year 1812, *as taken from the records of the Treasury.*

American tonnage in foreign trade, - - - - - - - - - -	Tons, 667,999
Foreign tonnage, - - - - - - - - - - -	47,099
Total amount of tonnage employed in the foreign trade of the United States, - -	715,098
Proportion of foreign tonnage to the whole amount of tonnage employed in the foreign trade of the United States, - - - - - - - - - - - -	6.6 to 100

B.

A Statement exhibiting the value and quantities, respectively, of Merchandise, on which duties actually accrued during the year 1812, *(consisting of the difference between articles paying duty, imported, and those entitled to drawback, re-exported) and, also, the nett revenue which accrued during that year, from duties on Merchandise, Tonnage, Passports, and Clearances.*

Goods paying duties ad valorem.						Dollars. Cts.	Dollars. Cts.
3,576,643	dollars, at 12½	per cent.	- - - - - - - -			447,080 38	
14,844,367	do.	25	do. - - - - - - - -			3,711,091 75	
893,846	do.	15	do. - - - - - - - -			134,076 90	
4,354,056	do.	30	do. - - - - - - - -			1,306,216 80	
49,506	do.	20	do. - - - - - - - -			9,901 20	
108,996	do.	40	do. - - - - - - - -			43,598 40	
	(*a*) Additional duty on $23,827,414, at 2½ per cent. - - -					595,685 35	
23,827,414	- - - - - - - - - - - - - - - - - - - -					6,247,650 78	
(*b*) Spirits,	2,764,135	gallons, at	27.6	cents,	average - - - -	761,721 68	
Do.	1,338,593	do.	56.6		do. - - - -	758,760 78	
(*c*) Sugar,	38,647,755	pounds, at	2.5	cents,	do. - - - -	979,552 48	
Do.	21,518,327	do.	5		do. - - - -	1,078,569 25	
(*d*) Wines,	789,413	gallons, at	29.4	cents,	do. - - - -	232,040 97	
Do.	662,499	do.	58.3		do. - - - -	385,958 82	
(*e*) Teas,	2,258,514	pounds, at	21.4	cents,	do. - - - -	484,541 32	

83 ††

B—Continued.

Goods paying duties ad valorem.	Dollars. Cents.	Dollars. Cents.
Teas, 385,815 pounds, at 44.9 cents, average,	173,068 30	
Coffee, 10,994,700 pounds, at 5 cents,	549,735 00	
Do. 5,155,476 do. 10 do.	515,547 60	
Molasses, 5,651,471 gallons, at 5 do.	282,573 55	
Do. 1,721,977 do. 10 do.	172,197 70	
(*f*) All other articles,	488,131 88	
	13,110,050 11	
To which add duties collected on merchandise, the particulars of which could not be ascertained, after deducting therefrom duties refunded and difference in calculation,	85,085 63	
		13,195,135 74
3½ per cent. retained on drawback,		55,974 97
Extra duty of 10 per cent. on merchandise imported in foreign vessels,	21,278 65	
Extra duty of 15½ per cent. on merchandise imported in foreign vessels,	144,168 63	
		165,447 28
Nett amount of duties on merchandise,		13,416,557 99
Duties on tonnage,	131,325 01	
Light money,	24,027 99	
		155,353 00
Duties on passports and clearances,		14,928 00
Gross revenue, as per statement A,		13,586,838 99
Deduct expenses on collection,		475,838 95
Nett revenue,		$13,111,000 04

Explanatory Statements and Notes.

(*a*)	Additional duty of 2½ per cent.				$595,685 35
	3½ per cent. retained on drawback,				786 54
	Extra duty of 10 per cent. on merchandise imported in foreign vessels,				1,143 00
					$597,614 89
(*b*)	Spirits—Grain	1st proof	55,255 gallons, at 28 cents,		$15,471 40
	Grain	1st do.	16,427 do. at 56 do.		9,199 12
	Grain	2d do.	114 do. at 29 do.		33 06
	Other materials,	1st and 2d do.	1,116,696 do. at 25 do.		279,174 00
	Do.	1st and 2d do.	464,531 do. at 50 do.		232,265 50
	Do.	3d do.	1,063,759 do. at 28 do.		297,852 52
	Do.	3d do.	417,126 do. at 56 do.		233,590 56
	Do.	4th do.	527,246 do. at 32 do.		168,718 72
	Do.	4th do.	425,677 do. at 64 do.		272,433 28
	Do.	5th do.	224 do. at 38 do.		85 12
	Do.	5th do.	14,832 do. at 76 do.		11,272 32
	Do.	6th do.	841 do. at 46 do.		386 86
		Gallons,	4,102,728		$1,520,482 46
(*c*)	Sugar—Brown,		35,976,034 pounds, at 2½ do.		$899,100 85
	Brown,		20,253,037 do. 5 do.		1,002,651 85
	White,		2,671,721 do. 3 do.		80,151 63
	White,		1,265,290 do. 6 do.		75,917 40
		Pounds,	60,166,082		$2,058,121 73
(*d*)	Wines—Madeira,	1st quality,	53,175 gallons, at 58 cents,		$30,842 08
	Do.	do.	53,116 do. 116 do.		61,614 56
	Do.	2d quality,	21,166 do. 50 do.		10,583 00
	Do.	do.	3,619 do. 100 do.		3,619 00
	Burgundy and Champaign,		1,052 do. 45 do.		473 40
	Do.	do.	514 do. 90 do.		462 60
	Sherry and St. Lucar,		16,153 do. 40 do.		6,461 20
	Do.	do.	11,073 do. 80 do.		8,858 40
	Claret, &c. in bottles,		15,536 do. 35 do.		5,437 60
	Do.	do.	8,339 do. 70 do.		5,837 30
	Lisbon, Oporto, &c.		38,733 do. 30 do.		11,619 90
	Do.	do.	52,287 do. 60 do.		31,372 20
	Teneriffe, Fayal, and Malaga,		371,925 do. 28 do.		104,139 00
	Do.	do. do.	287,613 do. 56 do.		161,063 28
	All other, in casks,		271,673 do. 23 do.		62,484 79
	Do.	do.	245,938 do. 46 do.		113,131 48
		Gallons,	1,451,912		$617,999 79

Explanatory Statements and Notes—Continued.

(*e*) Teas—Bohea,	90,544	pounds, at	12	cents,	$10,865 28
Do.	41,342	do.	24	do.	9,922 08
Souchong,	45,691	do.	18	do.	8,224 38
Do.	40,380	do.	36	do.	14,536 80
Hyson,	303,708	do.	32	do.	97,186 56
Do.	112,169	do.	64	do.	71,788 16
Other green,	1,818,571	do.	20	do.	363,714 20
Do.	191,924	do.	40	do.	76,769 60
Extra duty on teas imported from other places than India,					4,602 56
	Pounds, 2,644,329				$657,609 62

(*f*.) All other articles.	Quantity.		Rate of duty.	Excess of duties over drawback.	Excess of drawback over duties.
	Excess of importation over exportation.	Excess of exportation over importation.	Cents.		
Domestic spirits, 1st proof, gallons,	28	.	7	$1 96	
Do. do. 1st proof, do.	1,219	.	14	170 66	
Do. do. 4th proof, (from molasses) do.	233	.	34	79 22	
Beer, ale, and, porter, do.	496	.	8	39 68	
Do. do. do.	46,039	.	16	7,366 24	
Cocoa, pounds,	28,624	.	2	572 48	
Do. do.	748,637	.	4	29,945 48	
Chocolate, do.	837	.	3	25 11	
Do. do.	81	.	6	4 86	
Sugar candy, do.	179	.	11½	20 59	
Do. do.	52	.	23	11 96	
Almonds, do.	338,205	.	2	6,764 10	
Do. do.	61,022	.	4	2,440 88	
Fruits—Currants, do.	33,562	.	2	671 24	
Do. do.	134,495	.	4	5,379 80	
Prunes and plums, do.	44,090	.	2	881 80	
Do. do.	1,694	.	4	67 76	
Figs, do.	237,178	.	2	4,743 56	
Do. do.	13,741	.	4	549 64	
Raisins, in jars, &c. do.	402,288	.	2	8,045 76	
Do. do. do.	42,066	.	4	1,682 64	
Do. all other, do.	448,615	.	1½	6,729 22	
Do. do. do.	1,475	.	3	44 25	
Candles—Tallow, do.	.	4,492	2	.	89 84
Wax or spermaceti, do.	4,318	.	6	259 08	
Do. do. do.	2,088	.	12	250 56	
Cheese, do.	14,713	.	7	1,029 91	
Do. do.	8,221	.	14	1,150 94	
Soap, do.	107,236	.	2	2,144 72	
Do. do.	184,196	.	4	7,367 84	
Tallow, do.	492,991	.	1½	7,394 86	
Do. do.	128,669	.	3	3,860 07	
Spices—Mace, do.	.	3,750	125	.	4,687 50
Nutmegs, do.	.	12,369	50	.	6,134 50
Cinnamon, do.	.	15,022	20	.	3,004 40
Cloves, do.	48,236	.	40	19,294 40	
Pepper, do.	69,681	.	6	4,180 86	
Do. do.	132,138	.	12	15,856 56	
Pimento, do.	94,639	.	4	3,785 56	
Do. do.	53,345	.	8	4,267 60	
Cassia, do.	166,596	.	4	6,663 84	
Do. do.	50,228	.	8	4,018 24	
Tobacco, manufactured, other than snuff and cigars, do.	2,172	.	6	130 32	
Do. do.	5,077	.	12	609 24	
Snuff, do.	38	.	10	3 80	
Do. do.	355	.	20	71 00	
Indigo, do.	9,663	.	25	2,415 75	
Do. do.	67,734	.	50	33,867 00	
Cotton, do.	35,386	.	3	1,061 58	
Do. do.	859,192	.	6	51,551 52	
Starch, do.	389	.	3	11 67	
Do. do.	4,179	.	6	250 74	
Gunpowder, do.	6,414	.	8	513 12	
Glue, do.	9,608	.	4	384 32	
Do. do.	42,130	.	8	3,370 40	
Iron—Anchors and sheet, do.	101,659	.	1½	1,524 88	
Do. do. do.	404,491	.	3	12,134 73	
Slit and hoop, do.	176,131	.	1	1,761 31	
Do. do. do.	423,422	.	2	8,468 44	

Explanatory Statements and Notes---Continued.

(*f.*) All other articles.		Quantity. Excess of importation over exportation.	Quantity. Excess of exportation over importation.	Rate of duty. Cents.	Excess of duties over drawback.	Excess of drawback over duties.
Pewter, plates and dishes,	pounds,	4,430	.	8	$354 40	
Nails,	do.	739,462	.	4	29,578 48	
Spikes,	do.	94,874	.	2	1,897 48	
Quicksilver,	do.	74,386	.	6	4,463 16	
Do.	do.	9,579	.	12	1,149 48	
Paints—Ochre, in oil,	do.	336	.	3	10 08	
dry, yellow,	do.	91,573	.	1	915 73	
Spanish brown,	do.	4,533	.	1	45 33	
Do.	do.	22,135	.	2	442 70	
White and red lead,	do.	87,751	.	2	1,755 02	
Do. do.	do.	1,133,148	.	4	45,325 92	
Lead, and manufactures of lead,	do.	405,271	.	1	4,052 71	
Do. do. do.	do.	826,955	.	2	16,539 10	
Seines,	do.	686	.	8	54 88	
Cordage—Tarred,	do.	83,969	.	2	1,679 38	
Do.	do.	153,786	.	4	6,151 44	
Untarred,	do.	46,139	.	2½	1,153 47	
Do.	do.	23,184	.	5	1,159 20	
Cables,	do.	.	33,557		.	671 14
Steel,	cwt.	2,332.2.23	.	10	2,332 71	
Do.	do.	5,626.2.12	.	200	11,253 21	
Hemp,	do.	17,529.3.23	.	100	17,529 96	
Do.	do.	293.3.00	.	200	587 50	
Twine,	do.	125.2.21	.	400	502 75	
Do.	do.	566.3.03	.	800	4,534 21	
Glauber salts,	do.	6.3.06	.	400	27 21	
Coal,	bushels,	4,737	.	5	236 85	
Do.	do.	96,456	.	10	9,645 60	
Malt,	do.	6	.	20	1 20	
Fish—Dried or smoked,	quintals,	1	.	50	50	
Do. do.	do.	9,095	.	100	9,095 00	
Pickled salmon,	barrels,	690	.	200	1,380 00	
mackerel,	do.	86	.	120	103 20	
all other,	do.	73	.	40	29 20	
Do.	do.	380	.	80	304 00	
Glass—black quart bottles,	groce,	925	.	60	555 00	
Do. do.	do.	2,470	.	120	2,964 00	
Window, not above 8 by 10,	100 sq. ft.	1,413	.	160	2,260 80	
Do. do. do.	do.	3,952	.	320	12,646 40	
Do. do. 10 by 12,	do.	151	.	175	264 25	
Do. do. do.	do.	282	.	350	987 00	
All above do.	do.	26	.	225	58 50	
Do. do. do.	do.	463	.	450	2,083 50	
Cigars,	M.	7,745	.	200	15,490 00	
Do.	do.	2,668	.	400	10,672 00	
Boots,	pairs,	414	.	150	621 00	
Do.	do.	1	.	75	75	
Shoes and Slippers—Silk,	do.	3,692	.	25	923 00	
Do.	do.	581	.	50	290 50	
Kid and morocco,	do.	6,943	.	15	1,041 45	
Do. do.	do.	5,144	.	30	1,543 20	
Children's,	do.	53	.	10	5 30	
Do.	do.	105	.	20	21 00	
Cards—Wool and cotton,	dozens,	3	.	50	1 50	
Paints—Ochre, dry yellow,	pounds,	7,765	.	2	155 30	
					502,769 26	14,637 38
Deduct excess of drawback over duties,		.	.	.	14,637 38	
					$488,131 88	

TREASURY DEPARTMENT, *Register's Office, December* 9, 1813.

JOSEPH NOURSE, *Register.*

C.

Statement of the Lands sold in the Districts of Marietta, Zanesville, Steubenville, Canton, Chillicothe, Cincinnati, Jeffersonville, and Vincennes, from 1st October, 1812, to 30th September, 1813; showing, also, the amount of receipts from individuals, and payments made by Receivers, during the same time, with the balance due, both on the 1st of October, 1812, and 1st October, 1813.

Offices.	Lands sold, after deducting lands reverted.		Lands reverted.	In hands of Receivers, 1st October, 1812.	Due by Individuals, Oct. 1, 1812.	Receipts by Receivers.		Payments by Receivers.			Balance due 1st October, 1813.		Total balance due 1st October, 1831.
	Acres.	Purchase Money.	Acres.			On a'ct of purchase money.	On account of forfeitures.	Into the Treasury.	The part for expenses.	Repayments.	From Individuals.	By Receivers.	
Marietta,	3,569.63	$7,462 36	-	$5,845 86	$22,576 98	$6,887 47	-	$5,105 00	$604 10	-	$23,151 87	$7,024 23	$30,176 10
Zanesville,	25,611.80	51,863 60	5,005.38	13,831 54	148,874 64	59,113 05	$2,354 75	57,851 01	2,551 23	$294 00	141,625 19	14,603 10	156,228 29
Steubenville,	47,107.85	108,389 76	5,706.86	11,774 71¾	208,716 81¼	96,129 61¼	2,607 74½	83,450 65	3,317 35	386 73½	220,976 96	23,357 34	244,334 30
Canton,	23,410.33	46,820 66	700.00	35,419 88	125,235 32	47,565 10½	70 00	27,421 67	2,568 58	-	124,490 87½	8,064 73½	132,555 61
Chillicothe,	21,006.07	44,368 98	13,198.14	55,014 00	76,879 04½	54,449 97½	7,500 00	105,402 53	2,166 21	52 98	66,798 05	9,342 25½	76,140 30½
Cincinnati,	90,619.06	211,593 54	81,812.03	46,815 53½	790,882 47	300,593 73½	42,408 65	360,939 49	10,200 19½	982 91½	701,882 27½	17,695 32	719,577 59½
Jeffersonville,	31,654.53	63,309 06	784.00	12,382 82¾	127,926 76¼	57,254 65	78 40	54,420 40	2,518 35	-	133,981 17¼	12,777 12¾	146,758 30
Vincennes,	(a) 13,366.31	26,732 62	16,365.03	3,009 77¾	98,014 30½	21,062 15¼	8,242 53½	21,977 60	1,743 94	108 29	70,954 71	8,484 63¾	79,439 34¾
	256,345.58	$560,540 58	123,571.44	$184,094 13¾	$1,599,106 33½	$643,055 75¼	$63,262 08	$761,568 35	$25,669 95½	$1,824 92	$1,483,861 10¼	$101,348 74½	$1,585,209 84¾

Total sales of lands from the opening of the Land Offices to the 1st of October, 1812,	Acres, 3,766,508.08¼	$7,980,484 36
Amount sold since, as above stated,	256,345.58	560,540 58
	4,022,853.66¼	8,541,024 94
Deduct lands reverted at Vincennes; the quantity reverted there during the last year, being greater than the quantity sold there during that period, could not be deducted from the sales at that office,	16,365.03	32,730 06
	4,006,488.63¼	8,508,294 88
Balance due by individuals, 30th September, 1812,		1,599,106 33¼
Amount of lands sold since,		560,540 58
		2,159,646 91½
Deduct amount of lands reverted at Vincennes,		32,730 06
		2,126,916 85½
Received on account of purchase money,		643,055 75¼
Balance due by individuals,		1,483,861 10¼

General Land Office, *20th December*, 1813.

EDWARD TIFFIN, *Commissioner of the General Land Office.*

(a) This is the total quantity sold at Vincennes. The lands reverted exceeded the lands sold in that office, during the period embraced by this statement.

Ca.

Statement of the Lands sold in the Mississippi Territory, from the 1st of October, 1812, to the 30th September, 1813; showing, also, the amount of receipts from individuals, and payments made by Receivers, during the same time; with the balance due, both on the 1st of October, 1812, and 1st of October, 1813.

OFFICES.	Lands sold, after deducting lands reverted.		Lands reverted.	In hands of Receivers, 1st Oct. 1812.	Due by individuals, 1st Oct. 1812.	Receipts by Receivers.		Payments by Receivers.			Balance due 1st October, 1813.		Total balance.
	Acres.	Dollars.	Acres.			On ac't of purchase money.	On account of forfeitures.	Into the Treasury.	The part for expenses.	Repayments.	From individuals.	By Receivers.	
Madison county, -	21,194.99	$42,527 08	484.42	$8,783 41¼	$195,975 52¾	$55,354 75½	$18 00	$41,545 41	$2,494 72	$160 00	$183,147 85¼	$19,986 03¾	$203,133 89
West of Pearl river,	5,844.62	11,689 24	798.26	44,799 25	341,918 39	23,540 05	80 00	18,104 32	1,619 87	132 82	330,067 58	48,562 29	378,629 87
East of Pearl river,	3,221.27	6,442 54	325.10	10,226 66½	115,174 27	4,557 60½	16 36	-	-	-	117,059 20½	14,800 63	131,859 83½
	30,260.88	$60,658 86	1,607.78	$63,809 32¾	$653,068 18¾	$83,452 41	$144 36	$59,649 73	$1,114 59	$292 82	$630,274 63¾	$83,348 95¾	$713,623 59½

TOTAL SALES OF LAND.

	Acres.	Dollars.
Amount of lands sold, from the opening of the offices, to 1st October, 1812, - - - - -	484,181.89	1,003,173 02¾
Amount sold since, as above stated, - - - - - - - - - -	30,260.88	60,658 86
	514,442.77	1,063,831 88¾

EDWARD TIFFIN, *Commissioner of the General Land Office.*

NOTE. The lands sold east of Pearl river, since 1st July, 1813, are not included, the returns not having arrived. The payments made by the Receiver, east of Pearl river, are not stated; several of his returns not having arrived. Both of those commissions will be brought into the next annual statement.

D.

An Estimate of the Principal redeemed of the Debt of the United States, from 1st October, 1812, to 30th September, 1813; and, also, from the 1st April, 1801, to 30th September, 1813.

	Redemption from 1st October, 1812, to 30th September, 1813.	Redemption from 1st April, 1801, to 30th September, 1812, per the Secretary's report of 4th December, 1812.	Total principal redeemed, from 1st April, 1801, to 30th September, 1813.
The amount of warrants issued on the Treasurer of the United States, on account of the interest of the domestic debt, and of the reimbursement of the old six per cent. and deferred stocks, from the 1st of October, 1812, to the 30th September, 1813, exclusive of a repayment of $2,002 43, and of the reimbursement of the residue of the converted six per cent. stock, and of the purchase of Louisiana stock, six per cent. stock of 1812, and of deferred stock, as stated below, was - - - - $3,904,161 43			
Deduct interest which accrued during the same period, calculated quarter yearly, - 2,410,362 83			
Reimbursement of the old six per cent. and deferred stocks,	$1,493,798 60	$14,836,442 96	$16,330,241 56
Do. of the Navy six per cent. stock, - -	- -	711,700 00	711,700 00
Do. of the 5½ per cent. stock, - - -	- -	1,847,500 00	1,847,500 00
Do. of the 4½ per cent. stock, - - -	- -	176,000 00	176,000 00
Do. and purchase of eight per cent. stock, -	- -	6,359,600 00	6,359,600 00
Do. and purchase of exchanged stock, - -	- -	6,293,351 12	6,293,351 12
Do. of converted stock, - - - -	565,318 41	1,294,452 29	1,859,770 70
Purchase of Louisiana six per cent. stock, (cost $205,021 76)	208,000 00	118,500 00	326,500 00
Do. of six per cent. stock of 1812, (cost $322,960 35) -	324,200 00	- -	324,200 00
Do. of deferred stock, (cost $9,601 77) - -	9,650 20	- -	9,650 20
Payments for lands in certificates of the debt of the United States, - - - - - - - -	- -	268,240 70	268,240 70
Payments to foreign officers, and for certain parts of the domestic debt, - - - - - -	401 18	92,009 89	92,411 07
Reimbursement of domestic loans, - - - -	100,000 00	3,440,000 00	3,540,000 00
Do. of treasury notes, - - - -	500,000 00	- -	500,000 00
Do. of the foreign debt, - - - -	- -	10,075,004 00	10,075,004 00
	$3,201,368 39	$45,512,806 96	$48,714,169 35

The amount of stock purchased during the year ending on the 30th September, 1813, was, -		$541,850 20
Viz: Louisiana stock, - - - - - -	$208,000 00	
Six per cent. stock of 1812, - - - - -	324,200 00	
Deferred stock, - - - - - -	9,650 20	
	541,850 20	
The sum paid from the treasury for the same, was - - - - - - - -		$537,583 88
Making a difference of - - -		4,266 32
Which sum, deducted from that here stated as the amount of debt redeemed in the year ending September 30th, 1813, viz: - - - - - - - - - -		3,201,368 39
Shows the amount actually paid from the treasury during that year, on account of the reimbursement of the principal of the public debt, - - - - - - - -		$3,197,102 07

TREASURY DEPARTMENT, *Register's Office, 8th January*, 1814.

JOSEPH NOURSE, *Register.*

E.

Statement of Receipts and Payments at the Treasury of the United States, from the 1st of October, 1812, to the 30th September, 1813.

Cash in the treasury, subject to warrant, October 1st, 1812, - -			$2,362,652 69	Payments on the following accounts, viz:		
Received for the proceeds of the customs, .	$12,596,491 55			*Civil and Miscellaneous Expenses, both foreign and domestic.*		
Arrears of internal revenues and direct tax, . .	8,179 88			Civil department, proper, .	$845,719 66	
Sales of public lands,	830,671 53			Grants and miscellaneous claims, . . .	105,875 83	
Copper coinage, .	6,960 00			Military pensions, . .	87,103 72	
Fees on patents, .	5,730 00			Light house establishment,	138,369 35	
Postage of letters, .	39 70			Marine hospital establishment,	53,296 45	
Saline near the Wabash,	7,400 00			Mint establishment, .	15,057 79	
Public property sold,	346 30			Public buildings in Washington, and furniture for the President's house, . .	18,073 00	
Consular receipts for seamen, . .	145 28			Prisoners of war, . .	111,093 42	
Fines, penalties, and forfeitures, . .	2,422 46			Second and third census, .	2,477 12	
Prize money, . .	80,694 32			Contingent expenses of Government, . .	645 00	
Interest on treasury notes, . .	300 00			Purchase of books for Congress,	1,000 00	
Repayments, . .	28,661 41			Privateer pension fund, .	8,197 27	
			13,568,042 43	Ascertaining land titles in Louisiana, . 8,422 80		
Loan of 11,000,000, per act of Mar. 14, 1812,	4,337,487 50			Surveys of public lands, . 17,175 88		
Loan of 16,000,000, per act of Feb. 8, 1813,	14,488,125 00				25,598 68	
Treasury notes, per act of June 30, 1812, 4,898,300				Survey of the coast of the United States, . .	3,127 50	
Ditto, per act of Feb. 25, 1813, 253,000				Cumberland road, 53,358 99		
				Roads in Ohio, and under the treaty of Brownstown, 27,500 00		
					80,858 99	
	5,151,300 00			Trading houses with the Indians, . . .	16,883 28	
			23,976,912 50	Diplomatic department, . 27,600 61		
				Contingent expenses of foreign intercourse, . 69,762 47		
				Treaties with Mediterranean powers, . . 51,045 00		
				Relief and protection of seamen, 39,443 71		
				Claims on France, 4,687 50		
					192,539 29	
						$ 1,705,916 35
				Military Expenses, viz:		
				Military department, fortifications, ordnance, militia, volunteers, .	18,291,991 49	
				Indian department, .	192,759 00	
						18,484,750 49
				Naval Expenses, viz:		
				Naval department, marine corps, navy yards, ...		6,420,707 20
				Public Debt, viz:		
				Interest and charges,	3,120,379 08	
				Reimbursement of principal,	3,197,102 07	
						6,317,181 15
				Balance in the treasury subject to warrant, September 30, 1813, . .		6,978,752 43
			$39,907,607 62			$39,907,607 62

F.

Statement of Moneys received into the Treasury during the year 1813, *for Treasury Notes, bearing interest, at the rate of* $5\frac{2}{3}$ *per cent. per annum.*

Notes issued under the act of June 30th, 1812:

Received at the State Bank, Boston,	$400,000 00
Manhattan Bank, New York,	400,000 00
Mechanics' Bank, do.	600,000 00
New York State Bank, Albany,	179,800 00
Bank of Pennsylvania, Philadelphia,	185,600 00
Bank of Columbia, Washington,	100,000 00
Union Bank, Georgetown, Columbia,	50,000 00
Bank of Chillicothe, Chillicothe,	49,100 00
Miami Exporting Company, Cincinnati,	100,000 00
Bank of Kentucky, Frankfort,	100,000 00
	$2,164,500 00

Notes issued under the act of February 25th, 1813:

Received at the Cumberland Bank, Portland,	$100,000 00
Merchants' Bank, Salem,	30,000 00
State Bank, Boston,	1,000,000 00
Manhattan Bank, New York,	250,000 00
Mechanics' Bank, do.	750,000 00
Bank of Troy, Troy, New York,	100,000 00
Bank of Pennsylvania, Philadelphia,	1,000,000 00
Bank of Columbia, Washington,	200,000 00
Farmer's Bank of Alexandria,	200,000 00
Planters' Bank, Savannah,	300,000 00
	$3,930,000 00

G.

LOAN OF SEVEN MILLIONS FIVE HUNDRED THOUSAND DOLLARS.

The annexed notification, marked *Ga*, was issued on the 30th of August, 1813; and, in pursuance thereof, proposals were received on the 25th of September, for loaning money to the United States, on a six per cent., to be received by the lenders at various rates, amounting in the whole to 12,791,500 dollars. A copy of one of these proposals is annexed, marked *Gb*, the others were substantially of the same form. After rejecting those least favorable to the United States, and apportioning, by an equal rule, among those that were accepted, the sum that was to be received on loan, the following proposals, for the sums annexed to each, were accepted, by a letter addressed to each of the persons making the proposals, in substance the same as that annexed, marked *Gc*, viz:

Jonathan Smith, of Philadelphia,	$2,152,000
Jacob Barker, of New York,	1,435,000
Ralph Higinbotham, of Baltimore,	1,435,000
Quintin Campbell, of Philadelphia,	468,000
Fitz G. Halleck, of New York,	288,000
Thos. W. Bacot, of Charleston, S. C.	221,000
William Cochran, of Boston,	151,000
George T. Dunbar, of Baltimore,	147,000
G. B. Vroom, of New York,	144,000
Henry Kuhl, of Philadelphia,	144,000
Isaac McKim, of Baltimore,	144,000
Whitehead Fish, of New York,	118,000
John Duer, of Baltimore,	118,000
William G. Cochran, of Baltimore,	110,000
Jacob G. Koch, of Philadelphia,	108,000
William Whann, of Washington,	73,000
James Cox, of Baltimore,	72,000
Thomas Cumming, of Augusta, Geo.	72,000
The Navy Pension Fund,	100,000
	$7,500,000

And the aforesaid sum of $7,500,000, was made payable at the following places, viz:

At Wiscasset, Maine,	$75,000
New York,	2,025,000
New Brunswick, N. J.	36,000
Philadelphia,	2,384,000
Baltimore,	2,514,000
Washington,	73,000
Washington, Navy Pension Fund,	100,000
Charleston, S. C.	221,000
Augusta, Georgia,	72,000
	$7,500,000

Ga.

NOTICE.

TREASURY DEPARTMENT, *August 30th*, 1813.

Whereas, by an act of Congress, passed on the 2d day of August, 1813, the President of the United States is authorized to borrow, on the credit of the United States, a sum not exceeding seven millions five hundred thousand dollars: And whereas the President of the United States did, by an act or commission under his hand, dated the 7th day of August, 1813, authorize and empower the acting Secretary of the Treasury to borrow, on behalf of the United States, the aforesaid sum of seven millions five hundred thousand dollars, pursuant to the act of Congress above recited:

PUBLIC NOTICE IS THEREFORE HEREBY GIVEN,

That proposals will be received by the Acting Secretary of the Treasury, until the twenty-fifth day of September next, from any person or persons, body or bodies corporate, who may offer, for themselves or others, to loan to the United States the whole or any part, not less than one hundred thousand dollars, of the aforesaid sum of seven millions five hundred thousand dollars.

The stock to be issued, for the money loaned, will bear an interest of six per cent. per annum, payable quarter yearly; and the proposals must distinctly state the amount of money offered to be loaned, and the rate at which the aforesaid stock will be received for the same.

The amount loaned is to be paid into a bank or banks authorized by the Treasury, in instalments, in the following manner, viz:

One-eighth part, or twelve dollars and fifty cents on each hundred dollars, on the 15th day of October next.

One-eighth part on the 15th day of November next.

One-fourth part, or twenty-five dollars on each hundred dollars, on the 15th day of each of the ensuing months of December, January, and February next.

The proposals must specify the place where the money is to be paid.

If proposals differing in terms from one another should be accepted, the option will be allowed to any persons whose proposals may be accepted, of taking the terms allowed to any other person whose proposals may be accepted.

No proposals will be received for a sum less than one hundred thousand dollars; but a commission of one-eighth of one per cent. will be allowed to any person collecting subscriptions for the purpose of incorporating them in one proposal, to the amount of one hundred thousand dollars or upwards, provided that such proposal shall be accepted.

A commission of one-eighth of one per cent. will also be allowed to the cashiers of the banks where the payments shall be made; who will issue scrip certificates to the persons making the payments, and will endorse thereon the payments of the several instalments when made.

On failure of payment of any instalment, the next preceding instalment to be forfeited.

The scrip certificates will be assignable by endorsement and delivery, and will be funded after the completion of the payments, upon presentation by the proprietor to the commissioner of loans for the State where the payments have been made.

The funded stock, to be thus issued, will be irredeemable till the 31st day of December, 1825; will be transferable in the same manner as the other funded stock of the United States; and will be charged for the regular and quarterly payment of its interest, and for the eventual reimbursement of its principal, upon the annual fund of eight millions of dollars, appropriated for the payment of the principal and interest of the debt of the United States, in the manner pointed out in the aforesaid act of the 2d of August, 1813.

W. JONES, *Acting Secretary of the Treasury.*

Gb.

CITY OF WASHINGTON, *September* 25, 1813.

SIR:

Having, agreeably to the terms of your public notice of the 30th of August last, collected subscriptions for the purpose of incorporating them in one proposal, I hereby propose to take, of the loan of seven millions five hundred thousand dollars, the sum of three millions of dollars, payable at the Bank of Pennsylvania, on the following terms, viz: for every hundred dollars, in six per cent. stock, I will give eighty-eight dollars and twenty-five cents in money, or, for the privilege of paying the balance at any subsequent instalment after the first, I will give, for every hundred dollars of the aforesaid stock, eighty-eight dollars and fifty cents in money.

I have the honor to be, with great respect, sir, your obedient servant,

JONA. SMITH.

The Hon. the *Secretary of the Treasury.*

Gc.

TREASURY DEPARTMENT, *September* 25, 1813.

SIR:

More than twelve millions and a half of dollars were this day offered for the loan of seven and a half millions. The rate at which the loan is taken, is eighty-eight dollars and twenty-five cents in money, for each hundred dollars in stock. Your proposal for three millions of dollars of the loan, having been at this rate, has been accepted; but, in consequence of the large surplus offered, it has been necessary to reduce the amount allowed to you to two millions one hundred and fifty-two thousand dollars. Upon completing the payment of this sum, in the proportions and at the periods stated in the public notification relating to this loan, of the 30th of August last, you will be entitled to receive stock at the rate above mentioned.

If you shall desire, or any of the persons in whose behalf your proposal was made, to obtain the certificates of funded stock before the 15th of February next, the day on which the last instalment of the loan will be payable, it may be effected by paying, on any day fixed for the payment of an instalment, after the first, all the subsequent instalments; but interest will, in such case, be allowed only as if each instalment had been paid on the day fixed in the public notification of the 30th of August. You will be pleased, on receipt of this letter, to state to me the bank or banks in which the money will be paid; and, if more than one, the precise sum payable at each; and on or before the 15th of October, will furnish the cashier or cashiers of such bank or banks, with the names of the persons in whose behalf your proposal has been made, and the sums payable by each.

The commission of one-eighth per cent. will be paid from the treasury, after the payment of the first instalment on the 15th of October next.

I am, respectfully, sir, your obedient servant,

W. JONES, *Acting Secretary of the Treasury.*

JONATHAN SMITH, Esq. *Philadelphia.*

13th Congress.] No. 404. [2d Session.

NATIONAL BANK.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 10, 1814.

Mr. Eppes, from the Committee of Ways and Means, to whom was referred the memorial of sundry inhabitants of the State of New York, praying for the establishment of a national bank, made the following report:

That the power to create corporations within the territorial limits of the States, without the consent of the States, is neither one of the powers delegated by the constitution of the United States, or essentially necessary for carrying into effect any delegated power.

To the Senate and House of Representatives of the United States of America in Congress assembled, the petition of the subscribers, in behalf of themselves and their associates, respectfully showeth:

That they are desirous of establishing a national bank, and of being incorporated, for the purpose of carrying on the business of banking, with a capital of thirty millions of dollars, at such places as the president and directors of the corporation shall appoint, or as shall be designated in the act of incorporation.

Your petitioners are induced to make this application to the General Government, from a sincere belief that the establishment of a national bank, will be no less beneficial to the public, than to the individuals who may be concerned in it. Among the most obvious and important advantages which the Government would acquire, by such an establishment, would be the means of borrowing from it money for the public service, not only on better terms, but with much greater facility, than can be done from individuals. In order to secure to the Government this benefit, your petitioners propose, that the bank shall loan to the Government, whenever required, such sums as they may want, so as they shall not, at any time, exceed one half of their capital, and that a proper clause be inserted in the act of incorporation, to carry this proposal into effect.

The other fiscal concerns of the Government would also derive great aid from a national bank, through which their operations might be conducted with much more economy and advantage than they can be through distinct State banks.

Your petitioners think they may, on this subject, safely appeal to the past experience of the Government, for the inconvenience they have suffered for the want of such an institution. Your petitioners, at the same time, beg leave to suggest the impolicy of having the moneyed transactions of the General Government dependent on State institutions to carry them into effect.

Your petitioners beg leave farther to state, that the whole circulating medium of the United States is now appropriated, by the different State banks, who, in lieu thereof, circulate their own paper, to the amount of at least fifty millions of dollars, to the exclusive benefit of their stockholders: whereas, by the establishment of a national bank, on the plan proposed, the People, in every part of the United States, would participate in its benefits, and the Government would receive from it accommodations in various ways, which the State banks have not the means of affording; and, in converting the circulating medium to the use of Government, Congress will find less difficulty, and less inconvenience will be occasioned, than in raising the same amount of money in any other manner.

The establishment of a national bank will also be attended with political effects, which the wisdom of Government will not fail duly to appreciate. Men of wealth and influence, without regard to party distinctions, will, in the different parts of the United States, embark a part of their fortunes in such an institution; and, as its prosperity and security must depend upon the stability of the union, and its present form of government, the motives of interest, to such as become stockholders, will be superadded to those of patriotism to contribute to their perpetuity.

Your petitioners forbear to press upon your notice a variety of other considerations, calculated to show the public usefulness of the proposed institution, because they are sensible that they will suggest themselves to the intelligence and discernment of those whom they address.

Your petitioners, therefore, pray for an act of incorporation, authorizing them to establish a national bank, on such terms as may be best suited to the public interest of our country.

New York, *December* 18, 1813.

Signed by one hundred and twenty-one persons.

13th Congress.] No. 405. [2d Session.

DUTIES ON LICENCES TO RETAILERS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, ON THE 10TH OF JANUARY, 1814.

Mr. Eppes made the following report:

The Committee of Ways and Means, instructed by a resolution of the House to inquire into the expediency o amending the first section of the act, entitled "An act laying duties on licences to retailers of wines, spirituous liquors, and foreign merchandise," with a view to authorize the sale, without licence, of spirits in less quantities than five gallons, at the place where the same shall have been distilled, report:

That, in many parts of the United States, where the population is dispersed over an extensive country, and but few retail stores established, the provision of the law, as it now stands, will subject to inconvenience those who purchase spirit in less quantities than five gallons. For the accommodation of the great mass of the community, however, the privilege to sell in quantities not less than five gallons, will be sufficient; and will also enable the small distiller to dispose of the spirit he has been accustomed to sell in his immediate neighborhood, without paying a retail licence. The tax on stills must ultimately fall, not on the distiller, but on the consumer. It does not appear, therefore, that the payment of this tax in the first instance, ought to exempt the distiller from the retail tax, where, from any peculiarity of situation, with a view to profit, he may add the occupation of a retailer to that of distiller. Fearful that the proposed amendment might tend to introduce frauds, and diminish the revenue, and considering it impolitic to recommend any change which may narrow our resources at the present time, the committee consider it more safe to leave the law as it now stands, and to apply in future a remedy, if experience shall pronounce against its provisions. They therefore submit the following resolution:

Resolved, That it is inexpedient, at the present time, to authorize the sale, without licence, of spirits, in less quantities than five gallons, at the place where the same shall have been distilled.

TREASURY DEPARTMENT, *December* 28, 1813.

SIR:

I have had the honor to receive your letter of the 20th instant, on the subject of a proposed amendment to the law laying duties on licences to retailers, the object of which is to prevent domestic spirits to be sold in less quantities than five gallons, by persons holding licences for distilling spirits of that description; and inquiring whether any information, derived from the operation of the former revenue laws, can be afforded from the treasury, which will enable the Committee of Ways and Means to decide upon the probable effect of such an amendment.

Under the former revenue laws, no licence was necessary for the selling of domestic spirits: and no information, therefore, can be derived from that source. But, without resorting to experience upon the subject, it is obvious that the proposed amendment would be attended with most injurious effects upon the revenue. The sum now payable for a licence for retailing domestic spirits alone, is fifteen dollars in towns, and ten dollars in the country. A licence for the employment of a still of fifty gallons for two weeks, may be obtained for four dollars and fifty cents; and if the licence be taken for distilling roots only, for one half that sum, or two dollars and twenty-five cents. Every person, therefore, desirous of retailing domestic spirits, instead of taking a licence for that purpose, would be induced to take a licence for distilling, if that licence will cost but one-half, or one-fourth of the sum payable for the other, and will carry with it the privilege of selling the spirits by retail. It is doubted whether the provision, at present contained in the law, by which persons having a licence for distilling, are authorized to sell domestic spirits in quantities not less than five gallons, will not be found liable to abuse. To extend it further, would be to render this abuse certain; and would, moreover, be likely to convert every distillery into a retail store or tavern.

I have the honor to be, very respectfully, sir, your obedient servant,

W. JONES, *Acting Secretary of the Treasury.*

Hon. JOHN W. EPPES, *Chairman of the Committee of Ways and Means.*

13th CONGRESS.] No 406. [2d SESSION.

DUTIES AND DRAWBACKS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 17, 1814.

SIR: TREASURY DEPARTMENT, *January* 15, 1814.

In obedience to the permanent order of the House of Representatives, of the third of March, 1797, I have the honor to transmit a statement exhibiting the amount of duties and drawbacks on goods, wares, and merchandise, imported into the United States, and exported therefrom, during the years 1810, 1811, and 1812.

I have the honor to be, very respectfully, sir, your obedient servant,

W. JONES, *Acting Secretary of the Treasury.*

The Hon. the SPEAKER *of the House of Representatives.*

Statement exhibiting the amount of Drawback payable on sundry articles exported from the United States, during the years 1810, 1811, *and* 1812, *compared with the amount of Duties collected on the same, respectively.*

SPECIES OF MERCHANDISE.	IN THE YEAR 1810.		IN THE YEAR 1811.		IN THE YEAR 1812.	
	Duties received.	Drawback payable.	Duties received.	Drawback payable.	Duties received.	Drawback payable.
On Merchandise—	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.
Paying a duty of 15 per cent. *ad val.*	6,598,612	612,069	2,852,535	438,666	654,808	111,958
Do 27½ do –	–	–	–	–	4,094,997	2,714
Do 17½ do –	1,592,219	38,975	484,048	38,030	176,766	18,966
Do 32½ do –	–	–	–	–	1,416,681	498
Do 22½ do –	130,506	5,729	32,210	2,566	11,435	286
Do 42½ do –	–	–	–	–	46,358	
Wines, Madeira, – – –	176,208	21,085	169,031	17,256	113,256	3,951
Burgundy, Champaign, &c. –	422	–	375	–	936	
Sherry and St. Lucar, –	31,082	8,914	1,808	–	15,325	
Claret, in bottles, – –	2,890	537	10,869	2,306	13,128	1,447
Lisbon, Oporto, &c. – –	37,435	651	37,361	3,157	45,583	1,787
Teneriffe, Fayal, &c. –	166,856	16,516	194,406	10,575	284,235	8,912
All other, – – –	72,181	29,120	194,020	61,464	221,146	39,685
Spirits, foreign, distilled from grain, –	45,099	131	10,572	361	24,704	
Do from other materials, –	1,269,976	33,192	964,447	21,622	1,510,810	3,755
Do from domestic produce, –	10	–	30	–	173	
Do from molasses, – –	–	–	–	–	79	
Molasses, – – – –	385,999	969	427,011	926	463,495	
Beer, Ale, and Porter, – –	12,635	100	3,616	174	7,472	
Teas, Bohea, – – –	175,924	13,485	18,296	11,319	23,066	2,199
Souchong, – – –	449,634	43,059	124,146	31,944	79,198	54,208
Hyson, – – –	417,331	102,382	115,629	29,439	186,768	13,668
Other Green, – – –	518,925	76,687	376,535	17,934	448,479	7,030
Coffee, – – – –	1,563,159	1,206,337	1,457,152	530,607	1,801,952	668,554
Cocoa, – – – –	46,088	8,110	47,967	32,442	38,287	7,464
Chocolate, – – – –	80	–	55	–	30	

STATEMENT—Continued.

SPECIES OF MERCHANDISE.	IN THE YEAR 1810.		IN THE YEAR 1811.		IN THE YEAR 1812.	
	Duties received.	Drawback payable.	Duties received.	Drawback payable.	Duties received.	Drawback payable.
	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.
Sugar, Brown, Clayed, or otherwise,	1,300,367	577,394	1,452,539	96,228	2,135,297	173,430
White, Clayed, or Powdered,	522,498	437,585	492,015	424,195	420,780	243,693
Loaf and Candy, - -	300	-	204	-	33	
Other refined, and Lump, -	2	-	79			
Almonds, - - - -	1,970	707	4,989	152	10,857	1,269
Currants, - - - -	2,087	1,456	2,087	-	6,051	
Prunes and Plums, - - -	545	193	870	-	952	
Figs, - - - -	7,061	323	5,822	634	5,552	193
Raisins, in jars and Muscatel, -	10,902	2,542	16,647	307	10,269	519
Do. all other, - -	5,636	6,814	11,954	409	7,024	242
Candles, Tallow, - - -	1,183	423	951	303	214	292
Wax and Spermaceti, -	73	-	492	-	636	100
Cheese, - - - -	2,905	290	882	325	2,246	45
Soap, - - - -	4,169	2,162	15,831	8,748	14,308	4,600
Tallow, - - - -	2,345	-	16,532	545	11,593	
Spices, Mace, - - -	23,276	5,582	15,849	17,696	3,231	7,642
Nutmegs, - - -	48,284	39,361	73,320	43,744	977	6,900
Cinnamon, - - -	108	-	8,061	5,437	217	3,109
Cloves, - - -	24,444	19,432	35,236	26,208	25,909	6,263
Pepper, - - -	349,262	279,783	169,834	190,337	101,465	78,393
Pimento, - - -	22,622	1,912	15,283	809	9,453	1,148
Chinese Cassia, - -	16,355	8,425	11,535	5,140	14,042	3,241
Tobacco, manufactured, other than Snuff, &c. - - -	95	-	1,142	-	834	
Snuff, - - - -	756	520	80	-	96	18
Indigo, - - - -	186,090	185,290	196,614	104,489	70,209	32,670
Cotton, - - - -	10,973	23,807	11,350	5,203	67,677	14,469
Powder, Hair, - - -	1					
Gun, - - - -	1,178	279	160	-	520	
Starch, - - - -	260	-	140	-	288	1
Glue, - - - -	3,772	465	576	-	3,755	
Pewter Plates and Dishes, - -	314	-	155	-	354	
Anchors and Sheet Iron, - -	12,878	-	5,069	-	13,660	
Hoop and Slit Iron, - -	8,691	905	1,764	743	10,412	175
Nails, - - - -	45,160	2,757	5,796	1,393	30,284	681
Spikes, - - - -	2,895	88	523	34	1,986	85
Quicksilver, - - - -	118	-	859	-	5,629	
Paints, Ochre, in Oil, - -	162	-	11	-	10	
Dry Yellow Ochre, - -	664	-	1,362	-	1,071	
Spanish Brown, - -	9,920	475	224	139	488	
White and Red Lead, -	50,754	235	17,268	36	47,731	
Lead, and manufactures of, - -	15,820	532	13,399	-	20,832	
Seines, - - - -	99	-	-	-	55	
Cordage, Tarred, - - -	16,918	3,247	30,148	13,112	13,972	5,902
Do. Untarred, - - -	2,292	27	3,088	271	2,313	
Cables, - - - -	3,776	1,625	2,632	912	324	960
Steel, - - - -	15,092	3,883	4,749	1,289	14,138	526
Hemp, - - - -	178,760	-	221,434	2,125	25,889	7,500
Untarred Yarn, - - -	-	-	4			
Twine and Pack-thread, - -	12,135	379	5,554	696	5,048	
Glauber Salts, - - -	265	-	-	61	27	
Coal, - - - -	19,907	-	4,862	-	9,386	
Malt, - - - -	11	-	4	-	1	
Fish, Dried or Smoked, - -	4,031	-	644	-	9,096	
Pickled, Salmon, - -	4,835	-	325	-	1,380	
Mackerel, - - -	2,872	-	2,082	-	103	
All other, - - -	802	-	119	-	333	
Glass, Black Quart Bottles, - -	12,912	358	2,042	173	3,656	89
Window, - - -	51,299	988	13,033	70	18,301	
Cigars, - - - -	41,893	10,285	28,114	4,101	28,678	1,168
Lime, - - - -	26					
Boots, - - - -	829	-	457	192	682	58
Shoes and Slippers of Silk, -	445	-	1,130	148	1,456	222
Do. all other, - -	1,724	86	858	53	2,641	28
Cards, Wool and Cotton, - -	3	-	22	-	2	
Playing, - - -	988	488	36			
Dollars, -	16,562,080	3,839,160	10,450,960	2,227,245	14,874,090	1,542,623

TREASURY DEPARTMENT, *Register's Office, January* 15, 1814.

JOSEPH NOURSE, *Register.*

13th Congress.] No. 407. [2d Session.

DIGEST OF MANUFACTURES.

COMMUNICATED TO THE SENATE, ON THE 5TH OF JANUARY, 1814.

To the Senate of the United States:

I transmit to the Senate a report of the Acting Secretary of the Treasury, complying with their resolution of the 11th instant.

JAMES MADISON.

January 15th, 1814.

Treasury Department, *January 13th*, 1814.

Sir:

In pursuance of the resolution of Congress, of the 19th of March, 1812, directing the Secretary of the Treasury to employ a person to digest, and reduce to such form as shall be most conducive to the interests of the United States, a statement of the number, nature, extent, situation, and value of the arts and manufactures of the United States, &c., Tench Coxe, Esq. of Philadelphia, was employed for that purpose. I have now the honor to transmit, for the use of the Senate, two series of tables, as prepared by him, exhibiting the several manufactures of the United States, as returned by the marshals, and secretaries of territories, and their assistants, in the year 1810, first by States and Territories, and secondly, in every county in the Union.

These tables are accompanied by two essays, or collections of facts and observations, prepared also by Mr. Coxe, relating to the state of the manufactures of this country, and the motives which exist for affording encouragement and extension to them.

I have the honor to be, very respectfully, sir, your most obedient servant,

W. JONES, *Acting Secretary of the Treasury.*

The Honorable the President *of the United States.*

Philadelphia, *June* 21, 1813.

Sir:

I have the honor to transmit to you the required copies of a statement of the arts and manufactures of the United States, which it has been my endeavor to render as correct, and as plain and conformable with the views of the Legislature, as the diversities and deficiencies, in the marshals and territorial secretaries' returns, rendered practicable.

I trust that the submission of the facts in Part I, which relates to manufactures, as connected with *the general principles of political economy*, and the further submission of the facts in Part II, relating to *the proper economy of the arts and trades*, both which precede the digest of the returns, will not be deemed useless or improper. Considered as symptoms and as evidences, all pertinent *facts* appeared to be valuable, as indicating the true state of the body politic, in its various members and operations.

The small variation in the form of the statements, which were prepared in the beginning of last December, and the addition of the county returns, involved a transcription of the whole, and much additional clerkship, and have delayed the document until this time. The present form and substance are the best in which it has been in my power to present the authentic or official materials. The entire portion of the work, which is of the nature of *estimate*, is exhibited separately from the digest of the returns of the marshals and territorial secretaries, in order that neither might obscure or injure, and that each might contribute to illuminate and support the other.

With great respect, I have the honor to be, sir, your most obedient servant,

TENCH COXE.

William Jones, Esq. *Acting Secretary of the Treasury.*

A Statement of the Arts and Manufactures of the United States of America, exhibiting

I. A collection of facts, evincing their benefactions to agriculture, commerce, navigation, and the fisheries, and their subserviency to the public defence, with an indication of certain existing modes of conducting them, peculiarly important to the United States.

II. A collection of additional facts, tending to show the practical foundations, actual progress, condition, and establishment, of the American arts and manufactures, and their connexion with the wealth and strength of the United States.

III. A series of tables of the several branches of American manufactures, exhibiting them by States, Territories, and Districts, so far as they are returned in the reports of the marshals, and of the secretaries of the territories, and their respective assistants, in the autumn of the year 1810, together with similar returns of certain doubtful goods for productions of the soil, and agricultural stock, as far as they have been received.

IV. A series of tables of the several branches of American manufactures, exhibiting them in every county of the Union, so far as they were returned in the reports of the marshals, and of the secretaries of the territories, and their respective assistants, in the autumn of the year 1810, in execution of an instruction of Albert Gallatin, Esq. Secretary of the Treasury, given by him in obedience to a resolution of the Congress of the United States, of the 19th day of March, 1812.

Part I.

A collection of facts, evincing the benefactions of the Arts and Manufactures to Agriculture, Commerce, Navigation, and the Fisheries, and their subserviency to the Public Defence, with an indication of certain existing modes of conducting them, peculiarly important to the United States.

Philadelphia, *December* 8, 1812.

Sir:

I have already had the honor to acknowledge the receipt of your letter of the 26th day of June last, committing to me the preparation of a statement of the arts and manufactures of the United States, in pursuance of the joint resolution of the Senate and House of Representatives, approved by the President on the 19th day of March, 1812.

The resolution of Congress is framed with a view so comprehensive, as to include all pertinent information of an authentic character, while it allows the most convenient latitude as to the form and manner; requiring, only, that the statements shall so exhibit the matter, as to be most conducive to the interests of the United States. As the tables, which will comprise the whole mass of the returns of the marshals, will exhibit many genuine parts of the entire body of our manufactures, as they existed in the year 1810, it appeared expedient that they should be preceded by certain fundamental and relative facts, which may contribute more fully to display the objects of investigation, in their bases, commencement, progress, and actual situation, and to facilitate public and private measures in this branch of the national industry, and in the other branches, to which manufactures have a great and permanent relation.

As some of the facts are of a nature favorable to *the landed interest*, as some of them are beneficial to *foreign commerce*, and some of them are advantageous to *the business of the fisheries*, it is deemed most convenient, in this part of the exposition, to class them under those three several heads and relations. It has also appeared proper, separately and distinctly to present, in this first part, another class of facts, which shows the connexion of manufactures with *the public defence*.

It is considered as a very interesting and fundamental truth, that *manufactures facilitate the first struggles of the American settlers for decent comforts, thrifty profits, and farming establishment*.

For the purpose of effectually testing the correctness of this allegation, two measures have been adopted. The first of these measures is an examination into the state of manufactures, in four several sparsely settled districts of our country, which, in 1810, had been recently laid out, according to the nature of the places, for future establishments as counties. The inconsiderable population, within these four intended counties, exhibits the infantine condition of their respective settlements, in that year.

A note of the persons of both sexes, within four of the districts of Pennsylvania, intended to be organized as counties, when sufficiently populated, and of the stock of animals, producing *materials for manufactures*, with *the implements, &c. for the operations* of manufactures, and the goods made in the year 1810, so far as they are returned by the marshals' assistants.

IN THE NORTHWESTERN QUARTER OF THE STATE.	McKean county.	Jefferson county.	Clearfield county.	Warren county.
Men, women, and children,	142	161	875	827
Common sheep,	7	164	590	495
Neat cattle,	123	130	641	963
Looms,	1	7	28	28
Spinning wheels,	10	24	180	141
Hand cards, (pairs)	14	20	91	94
Woollen cloth, (yards)	52	200	-	160
Flaxen cloth, (yards)	125	1,318	4,300	6,549
Cotton cloth, (yards)	54	-	1,306	578
Mixed cloth, and hempen, (yards)	-	-	3,461	1,811

In these new and widely scattered settlements, where foreign consumers have yet no agents, the mere presence of a few sheep and cattle, supplying wool, hides, skins and horns, and tallow and other fat, as materials for manufacture, (that is to say, the presence of the raw materials) occasions the corresponding manufactures. In such places, profit, comfort, and necessity, appear to invite, or rather to compel, the farmers and their families to that mode of industry. The returns of the assistant officers, necessarily every where defective in this first experiment, must be extremely imperfect in settlements so widely separated. Carriage makers, blacksmiths, hatters, shoemakers, tailors, domestic makers of garments, and other manufacturers, known to exist among recent improvers and in old establishments, are omitted, or did not appear to the officers. Boards, pot ashes, and maple sugar, are also omitted by the marshal or his assistants. It is observed, that the surplus industry of these new settlements is applied to the manufacture of cotton from the Atlantic or the Mississippi. The second measure of examination, to ascertain *that manufactures commence with our first settlements, and aid their progress in its earliest stages*, relates to the interior State of *Ohio*, the youngest member of the Union in 1810. It will be remembered, that a number of the Revolutionary officers and soldiers commenced the settlement of that State, originally a part of the *Northwestern Territory*, soon after the peace of 1783; that the French settlement at Sciota was made a few years later; and that these were followed by the settlements of emigrants from various States, and particularly, of a great number, who improved the tract on Lake Erie, granted to Connecticut. The settlements in the State of *Ohio* were very much retarded and confined by the detention of the western posts and by the Indians, till after the victory of the Miami, under General Wayne, in the year 1794. Within the fourteen years, which preceded the taking of these accounts of manufactures, in the autumn of 1810, the settlements in the State of Ohio were principally commenced. Its whole population, according to the census of that year, was 230,760 persons, whose comfortable condition and prosperous agriculture were occasioned, mantained, and manifested, by a number of manufactures, of which, and of the connected instruments and machinery for which, the following is the imperfect official summary:

The whole number of looms in the State, actually returned, is 10,856—1,943,433 yards of linen, woollen, and *cotton* goods, &c.	$999,538
217 tanneries, making leather worth	153,581
1,212,266 gallons distilled spirits, and 35,140 gallons beer,	584,892
Cut nails,	64,723
Iron made; machines for carding wool and spinning cotton; fulling, paper, gun powder, and oil, mills,	159,636
3,023,806 pounds of maple sugar, (which may be deemed questionable, as to its classification as a manufacture)	302,380
	$2,264,760

Considerable as this amount is, the important fact will not escape notice, that shoes, boots, saddles, bridles, harness, fur and wool hats, common smiths' work, knit stockings, the making of garments in shops and families, manufactures of wood, soap, candles, pot ash, wares of metal, (exception) watches and clocks, and various other things, actually made, are omitted. To subject the raw materials of the *State of Ohio*, wrought into these manufactures, to the expenses of transportation to the Atlantic ports of Canada, or the United States, and to import such substantial, large, and heavy, supplies from the usual ports of Europe and Asia, and to transport them into those interior settlements, would discourage or deter all new migrators towards that young State; and would involve its present population in much distress, if not in ruin. The domestic manufacture of cotton appears in counties of Ohio which do not produce that raw material.

In further evidence of the favorable effects of manufactures upon our *interior* settlements, those of the county of *Washington*, on the western boundary of Pennsylvania, may be correctly adduced. Its whole population, in 1810, was 36,289 persons. Its sheep, *more numerous than those returned by any other county in the State*, were 47,206. Its spinning wheels, 8,763. Its looms, much the greater part of which are supposed to be worked by *male weavers, regularly in the trade*, 1,774. Its hand cards, 4,115 pairs. Its carding machines, 6. Fulling mills, 12.

Distilleries, 301. Blacksmiths' shops, 146. Hatters', 20. Saddlers', 19. Shoes and boots, 37,000 pairs. Coopers, 62. The yards of goods made, 570,773; and bricks, 913,000. These, with the goods made in its oil mills, saw mills, powder mills, tanneries, and other manufactures and works, exhibit a value of goods, exclusively of flour, of 1,630,000 dollars. As the boroughs, towns, and villages, of Washington, in Pennsylvania, do not contain more than a twentieth of its population, the benefits of manufactures, when *conveniently or closely adjacent to agriculture and the landed interest*, are clearly displayed. Tracing this case to a national result, it will be found, that the whole population of the United States, in 1810, combining agriculture, the productions of nature, and manufactures, with the same success, would have exhibited an aggregate value of manufactured goods, nearly amounting to three hundred and twenty-five millions of dollars.* The quantity of the manufactured meal of Washington is greater than that of any other county of Pennsylvania. Its number of horses is greater than that of any other, one excepted. Its number of neat cattle is greater than that of any other, except four. It has not one open or worked mine of any metal, nor a furnace, nor a forge, on the return of the marshal.

Pursuing the current of facts from this Western scene to the banks of the Susquehannah and Schuylkill, it is found, that the counties of Lancaster and Berks, with a joint population of 97,073 persons, manufactured an aggregate value, including flour, of 5,055,000 dollars. Twelve other counties of the same State, from the head of the Ohio river, to the banks and county of Delaware, respectively, exhibit similar manufactures, exceeding, on a medium, one million of dollars. The manufactures of the limited but swarming county of Philadelphia, exclusively of the incorporated or city part of the entire town, and deducting all the flour and meal, amount to 6,070,652 dollars. The manufactures of the city of Philadelphia, (within the strict chartered limits, not including any of the suburbs or liberties) containing on twelve hundred acres of land, 53,722 persons, amount to 9,347,767 dollars. The manufactures of Pennsylvania, on twenty millions of acres of her settled lands, including her flour and meal,† and other doubtful articles, appear, by the return of the marshal, to amount to 44,292,093 dollars. This return is considered by that officer, and his most intelligent assistants, to be very considerably defective. It has been selected, however, for the preceding exhibition, because, in combination with the *return of Ohio*, it displays the state of manufactures through an extent of country, exceeding fifty millions of acres, commencing at the distance of 530 miles west of Philadelphia, where its very recent settlements are interspersed with Indian cabins, and terminating in the south-east with a great emporium of manufactures, navigation, domestic trade, and foreign commerce. A vast redundancy of land exists in this middle district: for, the total population of Ohio and Pennsylvania in 1810, was 1,048,808 persons, upon one fifth of their joint soil. But this redundance of land is accompanied by abundance of mill seats, of fossil and wood fuel, of mineral and calcareous substances, of bark, dye woods, sugar trees, clay, marble, building timber, and other natural raw materials, ingredients and necessaries for the manufactures. This redundance of land also furnishes, upon the cheapest terms, all that belongs to sites for the establishments of the operators, and for the farms of the growers of the raw materials. Hence we find the sheep of Pennsylvania, nearly 619,000; her neat cattle more than 612,000; her horses 255,645; her flour and meal, and grain liquors, worth more than fifteen millions of dollars. Her manufactures of iron and leather, nearly eleven millions in their joint amount. These facts, from the most considerable return, are respectfully adduced and rendered prominent, in order to evidence, by the relative truths, the actual and substantial benefits of manufactures, *adjacent to agriculture*, in our half settled districts.

The State of Vermont, though its straggling settlements were commenced under numerous disadvantages, but a few years before the Revolution, presents a body of manufactures, almost exclusively from its own productions, of 4,325,824 dollars, effected by a population, on farms, in hamlets, and in villages, of no more than 217,805 persons. Its spinning wheels, more than one half of which are for wool, the most numerous in proportion on the returns, are 67,756; its looms, 14,801; its carding machines, 139; its woollen goods, 1,207,976 yards; its flaxen goods, 1,859,931 yards; its hats, 96,760; its shoes and boots, 304,280 pairs; its maple sugar, 1,200,000 pounds. Its saddlery is valued at 127,840 dollars; its tanneries, at 386,500 dollars; its iron foundries, tilt hammers, and forges, are 104; its oil mills, 26; its paper mills, 11; its fulling mills, 166; and its naileries, 67. The goods made in its smiths' shops, printing offices, and pot ash works, and by its book binders, brush makers, carriage makers, tallow chandlers, and soap boilers, coopers, clock and watch makers, copper smiths, tin plate workers, silver smiths, and other existing manufacturers, are omitted in the return. They are certainly very considerable in value.

The State of Kentucky, a recent establishment, and much later than Vermont, exhibits, on her return, 4,120,683 dollars, and Maine, with nearly as much land as the rest of the Eastern States, drawn, of course, from manufactures by agriculture, and by commerce, navigation, and the fisheries, returns home-made goods to the value of 2,137,781 dollars. In the reports from each of these States, numerous existing branches are entirely unnoticed. Similar omissions, great and evident, appear in many instances. But a very impressive fact, evincing the real and natural connexion between the planting and farming citizens, and the manufacturing branch of the national industry, is the possession and employment of about 122,719 looms by Virginia, North Carolina, Kentucky, and Tennessee, which differ little from six-sixteenths of the whole number of looms in the United States. It appears that, in the South, *the presence of the various raw materials, and still more the great redundancy of cotton, have excited innumerable and valuable manufactures.* It is believed that it is to the excitement produced by *the presence of the finest marbles*, more than to a peculiar eminence of genius, that the Greeks and Romans owe their possession of the beautiful and the grand fabrications from those materials. The invention of statuary occurred in Egypt, but it did not rise to any perfection, in a country destitute of fine marble.

It is a fact of great importance in this statement, and on the subject of the relation of manufactures to the landed interest, that none of its productions, whether of *natural growth or the fruits of cultivation*, in the Middle, Northern, and Eastern States, which can be considered as raw materials, are now exported, in an unmanufactured state, to foreign markets. The manufacturers may be said to purchase and employ a quantity equal to the whole: for, if small parcels have been lately exported, much greater quantities of similar foreign articles have been introduced from abroad. The landed interests have no actual foreign purchasers for their wool, flax, hemp, hides, and skins of domestic animals, and various metals. The tables compiled from the marshals' returns, will display a very great value and variety of goods, made of those materials, and the returns of imports, and other documents, justify the allegation, that importations of similar foreign materials, to the amount of forty or fifty millions of pounds weight, for the purpose of manufacture, were made in each of several years preceding the season of the returns. The momentous fact is, therefore, satisfactorily established, that *the American manufacturer's demand has greatly surpassed all the abilities of the planters, farmers, land-holders, and miners, to supply those five descriptions of raw materials.* In the same situation, all our crude sugars and molasses, produced in Louisiana, if considered as materials for manufacture, are placed, by our refineries and distilleries.

COTTON.

Until the late revolution in the cultivation of cotton, by which it was converted, through the strenuous exertions of the friends of manufactures, from a petty object, in little fields and gardens, into an article of extensive cultivation among the planters and farmers, there was no redundant raw material for the manufacture of cloths and stuffs for apparel and furniture in the United States. There is, at this time, no other redundant raw material.

The green seed cotton was the best adapted to the general quality and situation, and to the climate of the Southern States. But, its easy cultivation was very much restrained by the extraordinary difficulty of separating it from the seeds. This operation required so much manual industry as greatly to impede the manufacture, and of course, for the time, to prevent an extensive cultivation. In the year 1793, *the invaluable saw gin* was invented by a citi-

* Pinkerton, in one edition, states the total value of the manufactures of England at 63,200,000 pounds sterling, about 280,000,000 of dollars. In another edition he states them at 67,200,000 pounds sterling. They exclude some things, which we include.

† The flour and meal are worth, by the marshal's report, 10,800,290 dollars. The unsettled lands of Pennsylvania are supposed to amount to nearly 8,000,000 of acres.

zen of the United States, and was so improved and perfected as to render it easy, it is said, to separate the seeds from one hundred millions of pounds weight of cotton wool, by the employment of three or four hundred persons, although it is alleged that it would require three hundred thousand persons to effect the same by hand. The inventor of this gin states the difference between its operation in common hands, and the ordinary manual operation, at one thousand to one. By the employment of this machinery, every vicinity can, easily, and expeditiously, prepare its cotton for the manufacturing cards, and that, in the aggregate, to any extent that the world could require, were it to clothe itself entirely in cotton manufactures. Thus has there been added, by our own invention, to the machinery to facilitate the manufactory of a staple production of our soil, a single improvement, moveable by water, steam, cattle, or hand, which has set loose those immense powers of agriculture, *to produce cotton wool*, which were before enchained.

In pursuing the statement of facts which manifest the aids of manufactures to the landed interest, the next step, from *the American saw gin*, is, to the system of machinery *to make cotton yarn*.

The water-spinners of cotton, in one of the States, have represented to the marshal that they can make eighty-two pounds and one half of yarn, by each spindle, within every year. But the owners of other spinning mills deem it unsafe to calculate on more than fifty-two pounds of yarn, per annum, for each spindle. The quality of the yarn under consideration is said to be suitable for cotton cloth of twenty-seven inches in width, worth forty cents per yard. At the lowest of the rates, the United States, had they 1,160,000 spindles, could work up into yarn, the sixty-four millions of pounds weight of cotton, which are the maximum of our exportation in any one year. In a proportion, corresponding with the table in page 10 of your report in part, on the subject of manufactures, this number of spindles would require a capital of nearly seventy millions of dollars. But this would be as well in real estate as in the cash, and other personal property, and loans, and purchases on credit. Sixty-four millions of pounds of cotton, in the proportion of the same table, page 10, would produce about fifty millions of pounds of cotton yarn, and with the labor, in the proportion of the same table, of about 58,000 persons. Of these, no more than one eighth part ought to be adult males; the remaining seven-eighths might be women and children. This employment of *less than a hundredth part* of our white population would be no inconvenience to agriculture or commerce. As the cotton spinning mills are increased in magnitude, a smaller proportion of capital will be required.

The yarn thus manufactured, at a price twelve and a half per cent. less than that in the table of the report, page 10, (which appears to be one dollar and one eighth per pound) would amount to fifty millions of dollars—a sum exceeding the average value of all the exports of American articles, in the three most favorable years. This great production is from the water and steam manufactory of the exportable surplus of a cotton crop, worth, at twelve and one half cents per pound, eight millions of dollars.*

But, if the weaving of this yarn be executed, as it may be, with perfect ease, by the employment of 100,000 women, (less than one-sixth of our adult females) with *the fly shuttle*, during *one half* of each working day in the year, the quantity of cloth, by the Rhode Island rule, of four yards for every pound, would amount to about two hundred millions of yards. This quantity of cotton cloth, at one-third of a dollar per yard, would be worth about sixty-seven millions of dollars.

There is yet another operation, which can be effected by labor-saving means, and by a process superseding the labor of many hands. Machinery is now in actual operation, in the United States, for printing cotton and linen cloths, by engraved rollers of copper, moved by water. Ten thousand yards have been printed with ease in a single day, by one man and two boys, with these rollers. Fifty thousand children's handkerchiefs have been printed in the same time by the same number of persons. Similar means are in constant use for staining or dying cotton and linen cloths of one color, in the same expeditious manner, so as to make them fit for a greater variety of apparel and furniture. Were these operations to be performed upon the whole quantity of cotton goods estimated in this statement, they would add seven or eight millions of dollars to their value, and would require but fifty or sixty thousand men and children. The aggregate value of our surplus cotton, (64,000,000 lbs.) even when thus simply manufactured by 210,000 persons, would be raised from eight or nine millions of dollars to seventy-five millions of dollars. The total addition to the original value of our cotton crop alone would be at a rate far exceeding the value of our exports of American growth.

To manifest the importance of such operations to the landed interest, it may be safely affirmed that sixty-four millions of pounds weight of clean cotton wool, freed from the seeds, can be produced, on a low average, by half a million of acres of unmanured land. A quantity of cotton wool, equal to all that is now produced by the civilized and uncivilized nations of the world, could be raised on a very small portion of our Southern soil.

Such are the benefits which agriculture and the country at large may derive from the manufacture of *our only redundant raw material*. The States of Rhode Island and Massachusetts have expelled all doubts about the practicability of the cotton operations. With the smallest territory in the United States, Rhode Island has already attained and introduced into her vicinity† a cotton branch of our manufactures, as valuable as the cotton branch of any country in Europe was, at the time of the formation of our present constitution.‡ The neighboring States of Massachusetts and Connecticut quickly followed Rhode Island; and the tables, which are annexed, imperfect as they unavoidably are, manifest the universality and magnitude of the cotton manufacture in 1810. If a very sober prudence shall estimate the value of the water spun and steam spun cotton yarns, at the prices for which they can be imported, without profit, from Europe, there will remain an opportunity for much lucrative business in works, and very great accommodations and savings in private families, especially in the Southern and Western States and districts. This allegation will not be doubted, since the State of Georgia, with a white population of one hundred and forty-five thousand four hundred and fourteen persons, manufactured, at the date of the last census, more yards of various cloths and stuffs than Rhode Island. The difference in favor of Georgia was one million five hundred and forty thousand yards. By the proportion of this frontier southern agricultural State,‖ the white population of our country might be proved to have been capable of manufacturing, in 1810, assorted cloths and stuffs, of the various raw materials, to the amount of one hundred and seventy-two millions of yards. These facts illustrate the state of manufactures in one of the *most agricultural* and in one of the *least agricultural States*, before the recent increase of the port duties upon foreign manufactures, and the voluntary or unforced course, which those two dissimilar States have respectively taken, in manufacturing their cloths and stuffs, for furniture and apparel, out of the various productions of our own lands.

WOOL.

The facts which will be presented in evidence of the present influence of *the woollen manufacture* upon the landed interest, are numerous and important.

There does not occur to present recollection any raw material, in which the hand of Providence has made so great a diversity of quality and value, as exists with respect to sheep's wool. Each description has its proper uses and capacities. The climate in which the sheep is brought forth, raised, and maintained, is considered by many as a circumstance of the utmost importance. A standard by which to determine the correspondence of places in all those particulars which constitute climate, appears therefore to be a great *desideratum*, and is most likely to be

* Cotton yarn, of No. 73, was worth, in England, A. D. 1787, 36*s*. 6*d*. sterling, or $8 11 per pound. Such yarn, in 1792, was reduced to 9*s*. 8½*d*. sterling, or $2 16 per pound. In 1807, the same No. 73 was worth 4*s*. 4½*d*. sterling, or 97 cents per pound. Cotton machinery was not generally extended, in Great Britain, till the year 1780, when it continued under a monopoly. We had not began to raise cotton crops for exportation, nor invented the saw gin.

†Massachusetts is also great in the cotton branch.

‡ The quantity of cloths and stuffs, for clothing and furniture, which could be made by the United States, in proportion to the population and manufactures of Rhode Island, in 1810, would be 243,000,000 of yards, according to the marshal's return, which he considers as materially defective.

‖ In the year 1807, Georgia had only one-eighty-fourth part of the tonnage of the ships and vessels of the United States.

found in natural objects. Some vegetable production, of peculiar characteristics, indicating *the same degree of temperature*, wherever it is found, was presumed to be probably existent. It is believed that, until a more sure and more accurate standard object can be thought of or discovered, the *Aurantia Sinensis*, or the *China* or *Sweet Orange*, may prove an useful natural instrument to ascertain a climaterial correspondence of a line of places, on the European and North American continents, from which we may safely begin to count *the minutes and degrees of temperature*, at least for agricultural and manufacturing purposes. The vicinities of Lisbon, in the old world, and St. Augustine and New Orleans, in the new, produce this delicate fruit in the highest perfection, and will be considered as justifying the temporary assumption, subject to correction, that *the climates of places, in the Atlantic States, correspond in temperature with those of Europe, not being insular, which are nine degrees of latitude more Northern.**

An application of this guide to the production of wool, in the United States, gives the following results:

	N. Latitude in Europe.	Equal, in America to,
	Deg.	Deg.
The best wool in Great Britain, is in the Western Islands of Scotland, and is very fine.	58 00″	49 00″
The next quality is the wool of Herefordshire, England, and is very good,	52 20″	43 20″
Saxon wool, the best German, very fine,	51 40″	42 40″
Rousillon, French wool, very fine,	42 50″	33 50″
Spanish merino wool, from	44 to 39°	35 to 30°

From the very fine quality of the Scottish Western Island wool, (which is said to be from the merino breed of sheep, obtained accidentally so long ago as A. D. 1588) from the excellency of the Scottish Shetland wool, and from similar qualities of the wool of Saxony and of the ancient wool of Berri, and the modern wool of Rousillon, in France, there is reason to believe that *the climates of Europe, capable of producing undegenerate merino sheep, extend considerably beyond and to the North of Spain.* But the classification is given here with exactness; and certain fine wools of Denmark and Sweden might be added. If the political disconnexion of France occasioned her not to possess the breed and the pastoral regimen, necessary to the production of the finest description of wool, the perfect freedom of agriculture, and the actual diffusion of all legitimate advantages in every mode of business, in the United States, will soon enable us to ascertain the extent in which we possess the proper Cis-Atlantic latitudes. *There appears no reason to doubt that the precise temperatures of the most favorable and most esteemed sheep walks of Spain are to be found within our territory.*

It is considered that a dry air is very favorable to the health of sheep, and to the fineness and delicacy of their wool, and it is believed that the United States may entertain a just confidence in the success of their woollen manufacture, from their enjoying an atmosphere of this character. The most successful woollen manufacture in the world, is found in an insular and humid situation. Our success may therefore become superior.

It is considered that no part of our territory is too far south for healthful sheep and fine wool. This fact is worthy of particular estimation, because it has been erroneously suggested, that the tropical climates convert the fleeces of sheep into hair. Since St. Augustine is of the temperature of Lisbon, our territory on the Gulf of Mexico must be more cool than the South of Spain, Barbary, the South of Italy, Greece, Egypt, the land of Canaan, and the greater part of Persia and Thibet, in which countries the most ancient histories and the most recent information concur to prove the abundance of sheep, and the excellence of the wool. Even in the ardent climate of Peru, there abound certain indigenous wool bearing animals,† one race of which produces fleeces of the finest quality.

The breeds of sheep which have prevailed in the United States, till within a few years, have not been of the heavy fleeced character, except in a very few valuable instances. But, since the introduction of the Spanish merinoes, and the attraction of the public attention to some of the breeds, whose fleeces were observed to be heavy, or which are adapted to the comb, numerous experiments afford the strongest reason to believe that sheep, in this country, will be great wool bearers, according to their respective breeds. The annual shearings and exhibitions display much detailed and satisfactory evidence on this point.

Of the productions of agriculture and husbandry among the civilized nations, sheep employ the smallest number of persons, according to their value. The raising and maintenance of sheep, are, so far, *peculiarly* adapted to our circumstances, as to extent of territory, and moderate population. Sheep are then a convenient object for the United States, as they employ more land than any other production, and we have more than we can cultivate or employ. Holland is forbidden, by her very limited soil, to be extensive, though skilful in the woollen manufactory: and imports, by her canals, most of the flax and yarn of which she makes her linens. *The United States, on the contrary, are capacitated and invited, by their extensive territory, to rise, with ease and singular rapidity, into eminence in the woollen branch.* The sagacity and energy of Rhode Island have given her the first comparative importance in cotton mills and establishments; but the young settlements of Maine and Vermont, by means of their more extensive territories, have enabled each of them far to exceed her in sheep, wool, and woollen manufactures. England and Wales, with only thirty-four millions of acres of land, and twenty-six to twenty-nine millions of sheep, have been said to produce one hundred and forty-five millions of pounds of wool, in every year,‡ and to sell to other nations, more woollens, than the rest of mankind exports. The English and Welsh population is about ten millions; *but their progress in the production of wool seems to be arrested by the want of soil for grain, cattle, horses, and plantations of trees.* Britain imports all the wool she can purchase, and pays immense sums to Ireland and to foreign countries for bread and meat, wood and timber, iron, flax, hemp, and skins, for her European and foreign dominions, armies, navies, and manufactures. Scotland, with a very sagacious, economical, and energetic population, is the least favored of the civilized nations, as to the quality of her soil. She consequently exports very few woollens from her own agriculture. It may be affirmed, then, in safe contradiction to ancient opinions, of our own and of Europe, that *the abundance of the soil of the United States qualifies and irresistibly invites or impels them to continue, improve, and extend, the woollen manufacture.*

The case of the Western Scottish islands, in which some stranded, captured, and fugitive vessels of the Spanish armada are believed to have left, in the year 1588, some Castilian sheep, establishes the truth, that poor *dry* lands will preserve, in a considerable degree, fine wool in a breed of sheep, even in a moist and rigorous climate, where the lightness of the soil has stunted the stock of the animals, and reduced the weight of the fleece: for these Scottish sheep are very small, and bear little wool. The proper temperature, dry situations, the proper lightness of food, greater care of the fleeces, in the time of growth, and increasing skill in the important operations of the wool sorter, ensure us a very rapid attainment of fine wool. It must soon be more than we can want at home. But exportation takes off the woollens of a single European nation, from their own raw materials, to the amount of twenty millions of dollars, with a considerable addition from foreign wool.

The examples of all the fenny or marshy districts of Great Britain, establish the truth, that the unoccupied swamps of the United States, when they shall be properly drained, will support the heavy fleeced breeds of long woolled sheep, much of the fleeces of which is adapted to the comb, and is necessary for the "worsted" or "stuff" manufacture, for the ordinary hosiery, and for well coated blankets.

* The production of the sugar cane, and of the cotton shrub or tree, in Spain and America, may also be considered.

† Hama, properly Runa, like a small Camel; Guanaca, and Vicuna; of which the Pacos is a species. See the skin of this animal, with its wool, hair, teeth, and hoofs, in Peale's Philadelphia Museum.

‡ Luccock, of Leeds, states the wool of England and Wales to have been, in 1805, about 94,500,000 pounds.

At this moment we possess, *unused*, a superabundant quantity of fenny, marshy, boggy, or swampy land, capable of sustaining more of the long woolled or heavy fleeced sheep, than we can want for our own use, and promising to our merchants an export trade. The most notable quantities of these lands are in the maritime counties of North Carolina and Virginia.* These large, heavy fleeced, and long woolled sheep, require to be well fed. Mixing the long woolled and other breeds, and a right management, produce great benefits to the farmer, and to the hosier class of manufacturers.

It is considered that there were at least thirteen or fourteen millions of pounds of wool sheared in the United States, in the year 1810; and that the growth of wool in the year 1812 has been twenty to twenty-two millions of pounds. There are some who believe the quantities to be rather greater, because the increase is in a large compound ratio. One half of the young are females, and the males are wool bearers, till they are exported or consumed. Much more care of sheep is generally observable. The fleece, while growing, is better kept. There is much more care and opportunity for choice as to breeders. The merino fleece is heavier, as well as finer, than the country breeds. The embargoes, foreign restrictions, spoliations, war, and high freights, have diminished exportation; and rendering other meat and fish more difficult to sell, and combining with other causes, have doubtless affected the consumption of mutton. There has been at the same time a considerable importation of wool, and a great importation of fine woolled and heavy fleeced sheep. It is probable that no country has ever effected so great changes in the value and extent of its stock of sheep, as the United States, within a few years. There is the strongest encouragement to persevere in the preservation, multiplication, and improvement, of these animals.

The improvements in the manufacture of wool, and in the means of conducting it, have been very considerable. Carding machines have been introduced, to the number of 413, in the single State of New York. The wool picking machine also saves labor. The manufactory of hats, *consuming more wool, with few hands, than any other of the ancient modes*, is carried to the extent of our consumption. We begin to export hats. The European improvements to save labor, in spinning wool, have been brought into extensive use. Fulling, a labor saving process, is greatly increased. It was formerly, as in hatting, *a manual operation*. More, than formerly, of our wool is used in those manufactures, which do not require regular fulling, such as flannels, and goods made of combed wool. Dying is much improved by the modern aids of chemistry. The *fly* shuttle, *which saves labor*, is constantly multiplied. The loom and the weaver are much improved. *Female* aid in manufactures, which prevents the diversion of men and boys from agriculture, has greatly increased. Children are employed as well as the infirm and the crippled. The asylums of the poor and unfortunate, and the penitentiaries of indiscretion and immorality, are improved and aided by the employment and profits of manufactures. *In the section of the Union occupied in part by colored laborers, decent and comfortable hospitals have been established upon some of the planters' estates, in which children, convalescents, aged persons, and married females, for a proper time before and after puerperal occasions, have been employed with humanity and advantage, in manufacturing cloths and stuffs, for apparel and furniture.*

Modern improvements in the stocking loom, and in the shearing of woollen cloths, have been introduced into the United States, and there can be no doubt that the current of acquisition of the means of the woollen manufacture has fully equalled the great and manifest increase of the raw material. Indeed, it may be safely affirmed, that the *manufacturer's demand has continued to exceed the farmer's ability to supply the various descriptions of wool.* The sheep were formerly a mere object of domestic economy and convenience, and have at length become a great and universal object of agricultural profit and wealth. Besides the increase in the number of sheep, and the goodness of wool, the price of the three established qualities has sustained an addition of fifty per centum.

IRON.

In the iron branch, the consumption of that most useful natural production takes place in a manner yielding an accumulation of benefits to the landed interest. This is displayed in various labor-saving nail mills, the improvements in the easy operation of casting iron and steel, the very rapid progress in the wire manufactory, the sudden creation of private armories and military foundries, the multiplication of the rolling and slitting mill, the boring mill, the grinding mill, the polishing and metal turning machinery, the tilt or trip hammer, the wool card making machinery, the nailed shoe, the manufactories of surgical instruments, of cannon ball and shells, the machinery for making screws, the saw, file, and edge tool manufactories, the multiplication of steel and common furnaces, bloomeries, and forges, the innumerable black and white smiths' shops, for every iron implement and necessary of farming, planting, manufacture, and navigation. The benefits to the landed interest, from the consumption of so great a quantity of iron, fuel, food, forage, and building materials, and the employment of so many cattle and mill seats as the iron manufacturers require, are great and evident; but the aid to agriculture, from the abundant, cheap, sure, and adjacent supply of iron work, for every purpose of the garden, the field, and the family, is incalculable and indispensable. Not a building for man, for cattle, nor for the safe keeping of produce or merchandise—not a plough, a mill, a loom, a wheel, a spindle, a carding machine, a fire arm, a sword, a wagon, or a ship, can be provided, without the manufactures of the iron branch.

LEATHER.

The manufactures of hides and skins are of great importance to agriculture. The coats of animals, nearly excluded, by the introduction and improvements of the cloth manufacture, from their original uses in making garments, would become a mere offal, but for their present employment in leathern goods. Bark, abounding every where in America, is redundant in new settlements, where the tanning business facilitates the destruction of the forests, which obstruct agriculture. This manufacture has an additional value in producing a market for lime. A method of splitting skins has been invented, and an improvement in making shoes, which saves four-fifths of the workmanship, has been discovered. The uses of leather are of the utmost importance to health, the facilitation of industry, the diffusion of knowledge, and the military operations of the United States, by land and sea. The shoes, boots, and slippers, manufactured in 1812, undoubtedly exceeded the value of all the manufactures imported in the first year of the present Government, which, by the actual return of November 30th, 1791, were worth here only 15,295,638 dollars. The shoemakers' wares of the entire State of Massachusetts, through the production of handicraft, are equal, in their total value, to its proportion, according to its population, of one moiety of the exports of goods of our growth, produce, and manufacture, in the most favorable year. Were shoes, boots, and slippers, manufactured in the same proportion to numbers in all the States, they would be equal in value to twenty-four millions and sixty-seven thousand dollars. The cordwainers' purchases are the greatest support of the leather branch. Upon an examination of the number of shoes, boots, and slippers, saddles and bridles, harness, carriages, (many of which have leathern boots, tops, curtains, and aprons,) drums, gloves, leathern breeches, rigging, and other hides for ships and vessels, bound books, manufacturing cards and carding machines, military equipments, and other leathern goods, there will appear no reason to doubt, that a value of leathern manufactures is annually made in the United States, fully equal to that of half our exports of our own productions and manufactures. These are real necessaries or plain conveniences. The Americans consuming more animal food than any other People, in proportion to our numbers, being near to the greatest foreign sources of unmanufactured hides, and being invited to sheep, swine, and cattle farming, by our own redundant soil, with cheaper water and land, proper oils, lime, and bark, for the leather making business, than any other country, our leathern branch must continue to be very considerable, and rapidly to extend and improve. It is not doubted that it is at present equal in value to the same branch in any other country, in proportion to the population, if the same qualities of goods be estimated at the same prices. These facts, in relation to the leather branch, are of peculiar importance, as it is a manufacture by hand and not by machinery. They prove our capacity even in the handicraft branches.

* Romney marsh, in England, maintains above four sheep, for each acre, on a medium.—*Luccock.*

FLAX.

The manufactures of flax, existing in every part of the United States, afford conclusive evidence of the universal ability to produce this raw material. Agriculture might, therefore, be more considerably supported by it, if there were occasion. But the easier production and manufacture of cotton occasions a small and proper degree of attention to flax in the greater part of the southern section of this country. As flax requires but a small quantity of land, especially where a great stock of farmer's animals produces abundance of manure, its cultivation and manufacture are *particularly* convenient and important to the fully settled districts which do not yield cotton. Our climate is favorable to bleaching. In Connecticut, though much advanced in cotton spinning, there is returned a diffused manufacture of various linen cloths, (besides sewing thread, linen chain for mixed goods, tapes, bobbins, fringes, lace, webbing, &c.) equal to the yearly rate of three dollars and five cents and one-half per head, which is at the rate of 22,081,704 dollars for the whole population of the United States. Yet Connecticut has many convenient seaports. Her return, too, is considered to be materially short. Vermont makes linen at a nearly equal rate. Two hundred thousand spinning wheels (of which about two-fifth parts are probably employed on flax) in the two States, whose returns of that very useful and general little machine, are the most complete, give an additional evidence of the present condition of this manufacture. But for the growth of cotton, the flax manufacture would have become very great. Many families in the United States derive their origin from nations the most successful in the linen manufacture during our two centuries. Such of the States as may not very greatly increase their sheep, for want of land, or for other reasons, will be particularly accommodated by the cultivation and manufacture of flax. Oil mills, for crushing and pressing flax seed, have been so multiplied within a few years, as to prove the extension of the linen branch, and materially to benefit the growers of flax, especially those whose distance from the seaports prevents recourse to foreign markets in disposing of their seed. The actual extension and improvements in all the arts and trades which employ paints, are favorable to the sale of flax seed oil. The economy and beauty of painting all wooden and many other constructions, especially the preservation of those which are exposed to the weather, occasions the manufactory of this oil greatly to increase in quantity and value. The use of the oil cake yields a benefit to the country. Modern, and particularly *recent* improvements in dressing, spinning, weaving, and bleaching flax, have greatly facilitated the manufacture of this raw material. The United States are perfectly prepared for such an extension of it as to maintain a steady demand equal to our power conveniently to raise flax; wherefore, agriculture will certainly continue to be extensively and very considerably aided by it, in all places which are without the region of the cotton cultivation. We have regularly imported flax from the distant markets of Russia, because the demand of the manufacturers could not be satisfied by all the exertions of our farmers. This was the case before labor-saving machinery was introduced, which adds to the proof of our capacity for even handicraft goods or proper manufactures.

HEMP.

The ability to produce hemp is enjoyed by every State in the American Union. Soil, climate, industry, machinery, situation, and the possession of capital in the shape of the raw material, appear to have carried this branch to the greatest height in the State of Kentucky, even since the extension of the cotton culture in that quarter. The marshal reports a production, in 1810, of 5,755 tons, in the prepared state. But, as there are made, in Kentucky, 453,750 yards of hempen bagging cloth, for packing cotton, and one thousand nine hundred and ninety-one and one-half tons of cordage, and much yarn; and, moreover, as the various hempen, flaxen, cotton, and woollen cloths and stuffs, of that State, in 1810, are reported to have amounted to 2,216,526 dollars, it is manifest that the landed interest is much assisted by the hempen manufacture.* Improvements in the process for separating the fibres of hemp from the woody part, labor-saving machinery to manufacture it, and skill in the cultivation, resulting from the introduction of experienced manufacturers, have enhanced the aggregate value of hempen goods, and increased their importance to agriculture. *So much greater has been the demand for hemp, at home, than the practical ability hitherto to supply it, that importation, to a very considerable amount, has regularly taken place, although there is an extraordinary duty on foreign hemp, and although the cultivation and manufacture of cotton have suddenly and greatly interfered with the manufacture of this raw material.* The manufacture of hemp being of the utmost importance to the supplies of the army and navy, and to public defence on the water and on land, the United States can only be rendered perfectly safe and independent by early and effectual encouragements to the growth, preparation, and manufacture, of hemp. It is of no less importance than those of arms and gunpowder. To separate all the fibrous from the ligneous parts of this raw material, without converting too much of the strong and good staple into worthless tow, by ill management, would occasion the quantity for manufacture to be much larger, and the profits to the cultivator to be more considerable, and would render the operations of the manufacturers more easy and successful. Improvements in all the machinery for hemp are worthy of peculiar attention and exertion.

WOOD.

The numerous and diversified manufactures of wood, and the consumption of wood in the business and families of the manufacturers, occasion vast benefits to the landed interest, in all situations, maritime and interior.

The coopers and carpenters' packages for exported goods, alone, probably exceed two millions two hundred thousand in number. To these may be added as many, or more, for home use. The ships and boats of the United States, at their greatest amount, on a medium of a period of three years, have been computed at forty-five millions of dollars. Staves, heading, and boards, may be deemed simple or imperfect manufactures of wood. Carriages for pleasure, business, and war, cabinet wares, saddle-trees, turnery, with ploughs, harrows, corn fans, hand and wheelbarrows, wooden measures, mill work and machinery, wooden instruments, implements, and utensils, with the wooden handles of metallic instruments, pot ashes, maple sugar, tar, pitch, and turpentine, from the various forest trees, ashes for the soap manufactory, bark, and wood fuel, including charcoal, are examples of wooden goods drawn from our forests. It may be safely alleged, that the natural and cultivated trees of the United States are rendered, by manufactures, a very great benefit to the landed interest. It is considered that pot ashes and pearl ashes nearly compensate the settler for the expense of clearing the portion of a new farm assigned for cultivation, in all situations convenient to boat navigation. The bark of the cork tree is used in other countries as a material to manufacture, and might be added, by means of plantations, to the North American productions. It is an evergreen forest tree in Spain and Portugal, and is found in the southwestern angle of France, in temperatures corresponding with those of Georgia and the two Carolinas, and the Southwestern States and territories. We have obtained the cork-cutting business, before the landed interest have procured the exotic tree, or supplied the material. It is an impressive fact, that manufactures, in America, outrun agriculture in most instances.

The oils of vegetables and animals, which are generally from the cultivated lands of the United States, form a very valuable class of simple manufactures, greatly beneficial to the agricultural interest. These are flax seed oil, castor oil, soap, candles, lard, rendered tallow, wax, butter, and cheese. We might add the olive oil, as we have the proper temperatures in the country south of the Chesapeake bay. A labor-saving machine has been introduced, by American ingenuity, into the manufactories of common dipt candles. Rape seed oil might be made in all the States. Fish oil being necessary to make good leather, the fisheries of the lakes and Western rivers merit con-

* It appears that, if the United States were to manufacture cloths and stuffs, in as great a degree as is reported by Kentucky, (which has no sea port) in proportion to the whole population of that State and of the Union, our manufactures of such goods might amount to more than eighty-four millions of yards. Th return is doubtless very short. Though hemp, freed from the woody part, and only prepared for spinning, is not set down among the manufactures, yet is materially advanced from the raw state by that preparation. That the general return of Kentucky is very short, will appear certain, when it is observed that shoes, and other manufactures of tanned leather, hats, all manufactures of iron, (except bars, castings, and cut nails) of copper, brass, silver, and gold, of clocks and watches, of lead, of pewter, of tin, of casks, of meal, of carriages, of cabinet ware, of books, and various other goods, are omitted.

sideration, as to a possibility of improvement. The aggregate of the areas of the lakes is as great as a considerable sea. The caviar and isinglass are objects of attention and profit in Russia. The sturgeon from which they are made, is *Acipenser, Ruth. et Stur. Linnæ.* It abounds in the fresh waters of the Don and the Wolga, and is suitable for our lakes.

DYES AND PAINTS.

Indigo, dying woods, and plants and pigments, of various kinds, used in manufactures, are additional instances of the benefits of that branch of the national industry to the owners and cultivators of the soil. Manufacturing all we produce of lead, we have been obliged to import a large balance of that useful metal, for our workmen, after using all our own lead, which is convertible into various pigments, is a raw material of several useful manufactures, in its separate state, or mixed with other metals. *The rapid advance of lead manufactures, on the purchase of Louisiana, proves that they not only steadily progress, but rapidly extend, on every new supply of the raw material.* Manufactures goad the whole landed interest to profitable production.

TOBACCO.

The manufacture of tobacco, snuff, and cigars, has become a very considerable benefit to the planter. Labor-saving machinery does much in this branch. Our manufactory has mitigated the shock given by the recent wars and foreign commercial impediments to the tobacco cultivation. We are equal to the supply of any demand for the export trade, in snuff and tobacco, after an abundant reserve for home consumption.

FRUIT.

Manufactures from fruit are every where economical, and, in many places, highly profitable to the farmer, and admit of a vast and profitable extension. These are cider, apple and peach brandy, *the wine of the Corinth fruit,* or currant wine*, and vinegar in its ordinary state, and prepared with the juices of various fruits. It is believed that the extent in which the American currant wine has been already made, has not been observed or considered, nor are its pleasantness, utility, facility of manufacture, nor our vast capacity for the manufacture, sufficiently known, or duly appreciated. The red, black, and white currants grow and produce well in our most Northern and Eastern States, and in colder parts of Europe The *proper* Corinthian *grape* was found in the climate of Southern Greece, and its island of Zante. The red, black, and white currants are indigenous or domesticated here. They all yield wine. The quantity of two barrels, or sixty-three gallons, may be easily made in every farmer's family, without the use of more ground than he ought to appropriate for his common kitchen garden, and with as little trouble as that necessary to make butter, cheese, cider, or beer. Even the inhabitants of the cities, and other towns, who have gardens, or who purchase currants, may make the currant or Corinthian wine. Our million of white families (by the census of 1810) at a medium of sixty-three gallons each, or two barrels, are capable of preparing sixty-three millions of gallons—a quantity nearly twelve times as great as that of all the wine received from abroad, or twenty-three times the quantity consumed in the United States.† It is, doubtless, capable of distillation into brandy. *It would be a profitable business to make Corinthian wine upon the great scale, and it is far more worthy of attention, in the country north* of the Bay of Chesapeake, than the cultivation of the *wine* grapes of Germany, France, Spain, Portugal, Italy, and their islands. No beverage is more pleasant; none, it is believed, more wholesome; and it would afford *an universal opportunity to mitigate the ardor or diminish the use of distilled spirits.* The *currant, or Corinthian wine*, if made extensively in the United States, would greatly increase the benefits of the manufactures of *fruit liquors* to the cultivatorsand land-holders, which are already very considerable, convenient, and profitable.

As in relation to the quality of wool, so in relation to the manufactures of the grape, the opinion is submitted, that the *Aurantia Sinensis*, or the *China orange*, is an useful indicator of climaterial temperature. Presuming upon the difference of nine degrees, which the steady productions of that delicate fruit appear to justify, the following table of corresponding temperatures, in relation to the finest wines of considerable productions on the continent of Europe, is respectfully offered, since wine, or fermented spirits, brandies, and cremor tartar, or the salt of wine, are manufactures from the grape.

	Degree of North latitude in Europe.	Equal, in North America, to
Moselle, Rhenish, and Hock wines, are produced in - - -	49° to 50°	40° to 41°
Champaign wine, in - - - - - - -	49° to	40°
Burgundy wine, in - - - - - - -	47° to 48°	38° to 39°
Claret, Sauterne, and Grave wines, in - - - - -	44½° to 45½°	35½° to 36½°
Oporto, or Port wine, in - - - - - -	41° 20″	32° 20″
Lisbon and Carcavela wines, in - - - - -	38½° to 39½°	29½° to 30½°
Xeres or Sherry, St. Lucar, and Malaga, or mountain wines, in - -	37° 28″	28° 28″

CIDER AND PERRY.

The manufactures of cider and perry are so highly perfected in Europe, that the former liquor, of the most excellent quality, has been sold for prices greater than the first costs of some of the wines of the European and African Islands, and of those continents. Much more might be safely asserted of the British cider. The American cider advances rapidly in quantity and quality. So far as either the fining, fermentation, or ripening of the liquor, or the quality of the fruit, may be affected by the temperature of the climate, the same difference of nine degrees may be considered in relation to the cider countries of Europe and America. It is conceived that, in safe comparisons of places, the situations of both should be on continents. The climates of islands of the same magnitude may also be compared in the same manner.

GRAIN.

The evidences of the immense advantages which *the landed interest* derives from *manufactures*, will be concluded by the adduction of some facts in relation to those from grain. A single State returns the various descriptions of meal and flour to the amount of almost eleven millions of dollars, made at two hundred and eight mills, besides more than 4,365,000 dollars in value in fermented malt liquors and distilled spirits, chiefly from grain. Cider is not included. The whole value of the distilled spirits from molasses, grain, and fruit, made in the United States, appears to have been above fifteen millions and one half of dollars, in 1810. Much the greater part is made of grain; to these are to be added wafers, starch, hair-powder, and all the varieties of the baker's goods. Considering flour and meal, *bolted*, some times *kiln dried*, and *packed in casks for exportation*, and *biscuit so packed and prepared*, as manufactures from grain, it appears that our exports of these goods, in one year, have amounted to 1,557,000 casks, of various sizes. In fine, such is the vast importance of this branch, that, were the grain mills, bake houses, starch, hair powder, and wafer manufactories, breweries, and distilleries, of the United States, suspended in their

*Ribes on Horticulture. See Miller's Gardener's Dictionary, (folio enlarged.)

†The wines left for consumption in the United States, in 1807, were only 2,692,737 gallons, by the returns of imports and exports. The Madeiras, Burgundy, Champaign, and fine clarets, were only one-tenth.

operations, the body of the farmers and the planters would be wounded and crippled in most plaes, and paralysed in many of the States. It is an important fact, that manufactories of grain (such as the brewery and distillery) ensure this country against a distressful famine, because we could consume, in a scarce year, in bread, that which was raised to make liquors.

Such are the principal facts which occur to recollection at this time, evincing the benefit, to the cultivator and owners of the soil, from the manufactures which have arisen, unforced, in the United States. Their principal protection by duties was incidental. Those duties were imposed to raise the necessary revenue, and greatly favored the manufacturers. I proceed to submit some of those facts which evidence the aid afforded by our manufacturing industry to *navigation and commerce*.

NAVIGATION AND COMMERCE.

The construction of ships and vessels, with their boats, may be considered as having produced an accumulation of that description of manufactured property, in the year 1810, amounting to a million of tons, and worth the sum of forty-five millions of dollars, properly estimating the old, the new, and the half worn. The cloth of which the sails were made, and an inconsiderable sum in bunting or worsted stuff, for colors, with a smaller sum in optical and other instruments, are all the foreign articles, in this great value, of those indispensable requisites to commerce, navigation, and commercial defence. Although the cannon, muskets, pistols, swords, pikes, shot, ball, shells, and gunpowder, of the public and private armed ships, are now made in the United States, to an amount very far beyond the quantity demanded for our mercantile and military vessels, the cost of these articles is not included in the sum of forty-five millions, above mentioned.

The navy, private armed ships, and letter-of marque ships, are also constructed or manufactured in the United States; and being of the utmost importance to the defence of commerce, their manufacture appears to be a proper object of statement under this head.

The working carriages employed in the various operations of commerce, with many of the scales and weights, measures, and other utensils, and instruments of trade, are made in our work shops.

The number of American articles, in the regular lists of the exports of the United States, is about one hundred and ten, of which about seventy are manufactures of the United States, subserving commerce, by affording new, various, and more convenient articles of exportation. Among these are included flour, bread, boards, and scantling, with other articles, not always considered as manufactures. But, if we did not make boards, scantling, shingles, staves, heading, flour, meal, and biscuit, the foreign sugar colonies would not take off much of our wheat and timber. The manufactures of wood and grain render the original productions or materials convenient to our general trade, and absolutely necessary to some of its branches. The value of some of our exported manufactures, as they are sometimes strictly considered, may not exceed three millions of dollars, but these constitute an interesting assistance to foreign trade, and are steadily increasing. If, however, we add 1,557,000 casks of flour, meal, and biscuit, at an average price of eight dollars, with two hundred and twenty millions of feet and pieces of sawed, split, and dressed boards, plank, scantling, staves, &c., and some other articles of a like nature, the manufacturing operation, *though imperfect*, becomes very influential on the convenience of stowage, the benefits of freight, the accommodation of purchasers, and, consequently, upon the *activity and prosperity of commerce*.

The manufacturers assist the merchants by their purchases of very large quantities of foreign raw materials, imported in their vessels. These are, wool, hemp, flax, and cotton, iron and steel, saltpetre, sulphur, hides, skins, and leather, indigo, fustic, and other dye woods and dye stuffs, lead, copper, and brass, in pigs and sheets, tin in blocks and sheets, spelter, molasses, raw sugars, cocoa, mahogany and other cabinet woods, wines and spirits, for medical manufactures, rags, and many other articles, with coal for the supply of their laboratories, furnaces, forges, and work shops. The manufacturers also purchase, for their domestic consumption, great quantities of imported goods, benefitting the merchant.

The transportation of American raw materials, fuel, and building materials, for the workmen, occasions a very great trade and business in boats, shallops, and coasting vessels, highly favorable to the merchants who own them; and the transportation of American manufactures, in like manner, to the markets on our rivers, bays, and coasts, is profitable to the owners of vessels. In Great Britain, the largest portion of the tonnage in any branch, is that in the coasting trade. This branch of manufacturing commerce rapidly increases.

The most distinguished modern commercial countries in the world import great quantities of raw materials, and export large quantities of manufactures. *These operations constitute, in fact, the greater part of their commerce.* In those countries, many of their most respectable merchants have become partners in their manufactories. The export trade in British manufactures, before the wars which have grown out of the French revolution, constituted much the largest part of their outward trade, and it seems likely to become equally considerable, in proportion to their exports, on the return of a general peace. This export trade in the valuable manufactures of the British kingdom, is now extensively conducted by persons who combine the business of the manufacturer with that of the foreign merchant, or, in other words, *who unite those two great branches of commerce in their respective houses.* A similar and great field for capital and mercantile enterprise manifestly lies open before the American merchants; and some of them have entered upon it with capital, spirit, and success. So far as labor-saving machinery has been employed in the operations, the persons who have undertaken them have proved the benefits of manufactures to the mercantile capitalist; and, in other considerable instances, the same advantageous employment of trading capital has occurred.

The banks established in the United States, which are the most wealthy and important of our institutions of property, are mercantile corporations. The deposites and discounts of the sugar refiners, millers, bakers, distillers, brewers, cotton spinners, woollen manufacturers, hatters, nail makers, iron masters, various smiths, coopers, tanners, shoe makers, rope makers, &c. &c. are highly profitable to them, and are uncommonly safe. Since our exports of our own productions are known to be worth forty-eight millions of dollars, and the aggregate value of our manufactures may be safely estimated at three and one half or four times that sum, it is plain that the custom of the manufacturers is highly important to our banking companies. Many of the manufacturers are proprietors of the stocks of the banks of the United States, and thus lend to the merchants.

Insurances on manufactures, raw materials, vessels employed in transporting them, coastwise, and from and to foreign countries, and upon the manufacturing establishments themselves, afford considerable benefit to the private underwriters and insurance companies. Many persons concerned in these mercantile institutions are engaged in manufacturing houses and associations.

The greater prosperity of British commerce, with great and various manufactures, and the lesser prosperity of Irish commerce, with fewer and less various manufactures, afford the most conclusive evidence of the benefit of manufactures to foreign trade. This is the more clear and strong, because the soil of Ireland, in proportion to its extent, is better than that of Great Britain. *The greater prosperity of British commerce, in time of peace, with superior manufactures, and the lesser prosperity of French commerce, in the same season, with inferior manufactures, is a further evidence of the benefits of the useful arts to foreign trade.* The prosperity of American trade with manufactures, in the seven years which preceded the year 1810, (the date of the following tables) was superior to that of the seven years preceding the adoption of the Federal constitution, with less manufactures, *and to the seven years which preceded the Revolutionary war, almost without manufactures.*

The richest object of commercial enterprise for the merchants of the United States is the trade of those countries which do not manufacture. Of this, the trade of our American brethren from Texas and Mexico to the Straits of Magellan, is an inestimable instance. We can import their raw materials and export our manufactures to an immense amount, with substantial benefit. Their rich products will not often be received in the ports of Europe, in our vessels, foreign to them. Their copper, crude sugar, peculiar cottons and woods, their various dying materials, drugs, and medicines, their wool, hides, and tallow, and their gold and silver, will be exchanged for cabinet wares, carriages, paper, refined sugar, beer, distilled spirits, candles, hats, boots, shoes, gold and silver plate and jewelry, pottery, iron manufactures, mill work, copper manufactures, machinery, types, gunpowder, arms, ships, and other vessels, boats, and various other manufactures of the United States. They do not want our pro-

visions, tobacco, cotton, lumber, indigo, and other articles of unmanufactured produce. If we had only such raw productions, commerce between the United States and foreign America would be very limited and unprofitable. As our manufactures progress, the trade with that near and connected country, and with St. Domingo, and all the countries similarly circumstanced, cannot fail to increase. Even the manufacturing nations will be induced to purchase our goods, *which can be made with the vast advantage of labor-saving machinery operating upon raw materials, exempted from the duties and other charges of importation.* If we have re-shipped to other countries tens of millions of the foreign manufactures of Great Britain, Ireland, Russia, Germany, France, and the East Indies, we may ship to the same places, the productions of our own national industry. If Great Britain, the East Indies, Germany, France, and Russia, find in foreign countries purchasers for their manufactures, we may be able to do the same. Since the Government is impartial and friendly to our merchants and manufacturers, those two descriptions of our citizens may liberally and profitably aid each other, as those do who live as fellow-citizens in foreign countries.

The establishment of many new manufactures in the United States, from foreign materials, occasions new demands for those foreign materials, to be so employed. The merchants, alone, can import those materials, and they must be imported in their ships. This facilitates remittances, which, in many trades, are difficult and unprofitable.

The greatest drain of their coin and bullion which the United States sustain, is in the remittances for manufactures to foreign countries. By our own manufactures we diminished this drain in part, and they already furnish us with substitutes for remittances in the precious metals, in a further part, by enabling us to send abroad wrought goods, to the value of three millions of dollars. Every thing that facilitates the retention of our coin and bullion, is considered as favorable to the merchants and to our commercial or banking institutions and operations. A balance of trade in favor of the country is an advantage to the mercantile body, and, by our manufactures, we shall bring more nations in debt to us, than we formerly did. So far as we export manufactures we now contribute to that end.

Manufactures, to a considerable amount, such as malt and distilled liquors, loaf sugar, cheese, candles, and soap, are consumed among the stores of seamen and passengers. Manufacturers who come to the United States, pay to our merchants passage money for themselves and their families, and freight money for their furniture and other personal property, imported in our vessels.

The commerce among the several States in the American Union, in the raw materials, manufactures, and provisions of our country, is a branch of trade more certain than any other. It does not depend upon foreign laws. Remote foreign markets are less accessible in war. The commerce among the States, always interesting, derives the utmost additional importance from the recent deportment of too many of the naval Powers. It is an evident and important fact, that this mutual and increasing exchange of raw productions, fuel, and provisions, for finished manufactures, between the producing and manufacturing States, has become *a decisive consideration for the continuance of the Federal Union*—a connexion vital to the general commerce of the American People. *The manifest difficulty of securing justice in commercial affairs, even by the whole of the United States, affords conclusive evidence that any two possible sections, into which they might be cut, would fail to maintain the standing of a trading nation.*

THE FISHERIES.

The benefits to the fisheries of the United States, resulting from manufactures, are considerable, stable, and increasing.

Our manufacturers near the sea coast consume very large quantities of dried and pickled fish. They employ, in their manufactures, the head matter of the whale to make the superior oil. This will not coagulate, and it is fit for use in light houses and lamps, in cold and wet situations. From its purity, it is adapted to the consumption of good and well furnished houses. The residuum of the same material is used for making spermaceti candles.

The umbrella makers, manufacturers of whips, fishing tackle, stay makers, &c. employ the whale fins or whale bone, the little cuttings and chips of which have been applied to making patent *brushes*, composed of split bone, in lieu of strong hair.

The coarser oils are used in lamps, in many of the work shops, and in the dressing of leather; and, in short, as the manufacturers of the world, at home and abroad, use nearly all the piscatory articles, in some one form or another, so those of the United States have long used some, and have increased in the use of others; and since foreign laws burthen those articles with ruinous duties, it is certain that our manufacturers' purchases may be hereafter relied on as a great and sure support to the fisheries of the United States.

In all those particulars in which manufactures support and assist navigation, they benefit the fisheries: for, ships and other vessels, and boats of every size and description, are employed in the fisheries, armed and unarmed; and as manufactures have strong and beneficial effects upon *the coasting trade,* and all our fishing vessels, except the large whalers, are adapted to, and actually partake in, that great and sure branch of the domestic trade, it is a very important fact, that the manufactures of the United States, in that respect, greatly benefit the numerous owners of fishing vessels. Too small for most voyages to other countries, and excluded by foreign navigation laws from many adjacent ports, the transportation, for our manufacturers, of raw materials, provisions, fuel, building materials, and manufactured goods, become to them a very necessary support, whenever they are disappointed in taking fish. The fishing season is but a portion of the year. Out of that season, the coasting trade affords convenient employment to the fishing vessels.

The manufacture of salt is a very considerable aid to the fisheries. If the temperature of the climates, in which lie the best salt ponds of Europe, be proved (by the growth of the sweet orange tree) to be the same as those of the Floridas and Louisiana, and if it be recollected that the best French European salt is made without fuel, and by the natural evaporation by the sun, in a temperature corresponding with that of the Accomack coast of Virginia, the beneficial effects of this manufacture may be deemed permanent and increasing. The fairest and purest marine salt of France is made on the Isle of Rhè, in north latitude 46 degrees and 15 minutes. It is made by the sun as far north as Bourneuf, Croisac and Guesrande, in ancient Britanny, and the latitude of 47 degrees.

All the peculiar tackle and instruments of the fisheries are well manufactured in the United States, and the fishermen themselves, at leisure times, make a number of them, by which many of the benefits of domestic or household manufactures are realized. This remark also applies to the manufacture of a great part of the oil. The packing of a cask of fish, and the making of the cask and of the pickle, add as much per centum to the value of the fish, as the corresponding operations add to the value of several raw materials; some of the European economical writers, therefore, class salted and pickled meats and fish among their manufactures.

From a review of these facts, not only the peculiar benefits rendered by the manufacturers to the fisheries are evinced, but, it is apparent that the operations of the fishermen partake strongly of the manufacturing character.

DEFENCE.

It has been considered as proper to submit, under a separate and distinct head, another class of facts, relating to such manufactures as are useful or necessary to *the defence of the United States.*

It has occasionally been deemed expedient to restrain the exportation of those manufactures which are requisite for war. From this consideration, and from obvious policy, the Federal and State Governments are conceived to have wisely partaken even in the manufactories of such warlike goods, and to have encouraged them, by high duties and by advances in specie, or in raw materials. Difficulties, arising from a want of capital, are thus surmounted, in cases wherein the public purchases are often the principal, and always very considerable.

The important modern operation of casting of cannon, without a calibre, and boring them out of the solid iron, for the reception of the ball, by water machinery, was first performed at the public expense in the United States. Several armories, for small fire arms and swords, have been established by the States and by the Union. Contracts, with advances of money, not only for making arms and other military manufactures, but for importations of the proper raw materials, have been repeatedly made, and to a large amount, upon security. Adversary belligerents have forbidden or prevented the exportation of warlike manufactures to the United States, during our late neutrality.

Indian wars, occasions of apparent danger from abroad, and the commercial demands on this country for military supplies for various foreign places, within the last twenty years, have caused very considerable attention to the repair and manufacture of arms, and to making establishments for these and other instruments and munitions of war in the United States. It may be safely affirmed, that there is no irremovable obstacle to the manufacture of every species of arms, and almost every supply of war, of good qualities, and in sufficient quantities. *A well devised system of inspection exists in some branches of manufacture, under several of the State Governments, and such a system, as to military supplies, has been proved to be indispensably necessary, by the experience of the Union and of the States, on many occasions, during the greater part of the last twenty years.* But, whatever has been the amelioration of this important operation, within two or three years, the ordinary commerce and exportation of arms, *without inspection*, is yet practicable, while the trade in flour, wet provisions, lumber, pot ashes, and other goods, in several of the States, has been wisely placed under *a very strict and salutary regimen of inspection.*

Since various foreign nations have obstructed military supplies, which we have endeavored to procure from their ports, and since the present war has imparted the contraband character to all such things, the importance of the manufactures of that description to the defence of the country, particularly at this time, is very great and manifest.

The possession of iron, lead, saltpetre, charcoal, wood for ships and vessels, for military carpentry, and for every description of the wooden implements and instruments of war, and the constant supplies of foreign raw materials, for warlike manufactures, enable the United States to make the necessary establishments. Accordingly, it appears that cannon foundries, and all other military works and shops, are as practicable as they are indispensable to the peace, union, and safety, of the country. *The difference in the situations of the United States*, at the respective commencements of hostilities, in the year 1775, and in the year 1812, is greater, *in respect to the various manufactures necessary to defence*, than it is in respect to any other matter in the whole circle of its national industry. In the times of the provinces, the public defence was under the care and control of an external and distant national Government, which preferred to draw the public supplies from the manufactures of the metropolitan State, adjacent to its court and offices. But now, the all important principle of internal resource, well understood, and the present state of American industry, occasion a course diametrically opposite to be maintained by the Union, the States, many associations, and numerous individuals.

LABOR-SAVING MACHINERY AND COTTON.

It is a fact, in the history of the manufactures of the United States, that, in some very important instances, the knowledge or acquisition of the means of manufacturing has occasioned excitements and exertions of the cultivators to produce the raw materials. In this complex business, success in one portion of the means has quickened the exertions to procure the remainder. In the year 1786, I became well acquainted with the fact, that *labor-saving spinning machinery was in considerable use in Great Britain.* It was understood that it was applicable, at that time, only *to the carding and spinning of cotton*, which we constantly imported from foreign countries. In the course of the following autumn and winter, repeated examinations and considerations of this subject occasioned very high expectations, from a few well authenticated facts in relation to the production of the cotton raw material in gardens and other small pieces of land, *as far north as the latitude of thirty-eight degrees and forty-five minutes*,* and in some other places on the rivers of the Chesapeake bay. It was inferred, that, as the shrub or tree grew in that central degree, in our country, all the extensive region south of thirty-nine was capable of producing cotton, which is found not only in climates hotter than the warmest of those of North America, but in the torrid zone. It was therefore confidently presumed, that *the cotton spinning mill* might be brought into very beneficial use in the United States. The production of cotton in the old settlements of Virginia, was carefully examined, as a test of this opinion, and opportunities offered to make it in a manner commanding entire confidence. After the more exact information of the existence and operations of the labor-saving cotton machinery, in Europe, had led to due reflection on the importance of the vast capacity of this country to produce the proper raw material, the most effectual measures were actively pursued to excite the attention of the whole community, and particularly of *the planters of the five original Southern States.* But, though our capacity to produce cotton was so great, as we at this time know it to have always been, though labor-saving machinery was effecting wonders in Great Britain, and though common cotton was then worth, in the United States, forty-four cents per pound, owing to foreign trade laws, and though it was at a high price in many parts of Europe, several years elapsed before sufficient attention to the culture could be excited, even by the numerous publications which were incessantly made.

At length, however, *the proper consideration of this great natural capacity of the Southern States, and of the peculiar value of labor-saving machinery to a nation of moderate numbers, dwelling in a country of redundant soil*, with the all important discovery of *the saw gin*, has occasioned our cultivators to produce the requisite cotton. These two machines for cleaning cotton, in America, and for spinning it, abroad and at home, with the ordinary modes of household manufacture, have drawn the planters into an enriching revolution in the southern agriculture.

The principle of labor-saving means of manufacture being thus brought into consideration and practice, in the case of machinery; and labor-saving processes, such as the brewery, distillery, and tannery, being drawn into similar notice, *a new and very beneficial career in the national industry has been commenced by the United States.* Carded and combed wool, flax, and hemp, have been subsequently subjected to manufacturing machinery, adapted to their respective forms and natures. We have been taught that thirty thousand pieces of metal have been coined and counted in England, in a single hour, by a steam engine, adapted to mechanism, capable of application to the button manufactory, and to other branches susceptible of such operations. Several nail making machines, of curious facility and great utility, have been invented in the United States. Certain skins, formerly half expended in offal pairings, or remaining of an useless thickness, have been split, by an *American* invention, into two equal and useful parts. The simple but tedious operations of the dip manufacture of tallow candles, have been abridged or accelerated by a labor-saving wheel. The mechanism for steam has undergone a variety of new and curious modifications in this country, greatly extending the uses of that vast and omnipresent power, in modes directly or indirectly subservient to manufactures. An improvement in the construction of draught casks has been invented, to obviate the great expense of bottling malt and other fermented liquors. A simple, cheap, and rapid chemical process has been discovered, to extract the ill flavored empyreumatic oil from distilled spirits. Since the confirmation of the settlements in this country, hydraulics, geometry, chemistry, and all the arts and sciences, have been rendered very extensively subservient to manufactures and the useful arts. *Deeply impressed with the peculiar value to them of these modern aids and means*, the People of the United States seek the establishment of manufactures by every variety of ingenious mechanism, process, and device, which, while they save time and labor, manifestly exempt them from the deleterious modes of the old manufacturing system. If, in other countries, and in former times, various classes of morbid and decrepit persons were produced by the ancient method of making goods *only by human hands*, and the citizens of America shall continue to pursue, to the utmost of their power, *the use of water, steam, horses, cattle, machinery, dexterity, and various modern processes and devices, to effect the same beneficial ends*, they will prevent the creation and existence of those sickly and deformed classes of people in this country. Women, relieved in a considerable degree from their former employments as carders, spinners, and fullers, by hand, occasionally turn to the occupations of the weaver, with improved machinery and instruments, which abridge and soften the labor, while the male weavers employ themselves in superintendence, instruction, superior or other operations, and promote their health by occasional attentions to gardening, agriculture, and the clearing and improvement of their farms. The lapse of a few years will release from the restraint of the patent, *the iron bound shoe*, (the rights to make which are much diffused) when the sedentary labors of the journeymen will be greatly relieved. The dangerous services of the sedentary writer's desk have been lessened, by the printing, copper plate, and copying presses, and several pentagraphic and other graphic inventions. Many of the uses of the labors of the statuary and the painter have been attained by the multiplied portraits and scenic representations of the various classes of engravers. The

* A vicinity in the county of Talbot, in Maryland.

auxiliary part of the making of men's apparel, is extensively performed by the aid of females, formed by nature and habit for sedentary occupations. Some branches of manufacture unfavorable to health, are unsuitable to us, and will be long unknown in our country, and other branches, formerly of the same ill tendency, have been exempted from their pernicious effects by the employment of mills and the improvements in the operations, and in the construction of laboratories. It is a manifest truth, that, besides the proper personal powers, industry, and skill, of the People of the United States, we have attained by water, steam, cattle, labor-saving machinery, and chemistry, the means to effect, with an exactness and promptitude beyond the reach of manual power and skill, *a great variety and number of manufacturing operations*. These *wonderful machines*, working as if they were *animated beings*, endowed with all the *talents* of their *inventors*, laboring *with organs that never tire*, and subject to no expense of food, or bed, or raiment, or dwelling, *may be justly considered as equivalent to an immense body of manufacturing recruits, enlisted in the service of the country.**

In order to display the present form and nature, and, in some degree, the extent of the arts and manufactures of the United States, the substance of the returns of the marshals and their assistants will be presented in the form of tables, in the third and fourth parts of this statement. In submitting this body of new evidence, it is necessary to state, that the information it contains is of various dates, in the last five months of the year 1810, and that it relates to the whole national population of that time, being 7,239,903 persons, of both sexes, and of all colors, ages, and conditions. Though many of the officers and assistants have performed this new and difficult service with great zeal and intelligence, yet various causes have concurred to occasion *numerous and very considerable imperfections* and omissions in returns from cities, towns, and villages, townships, hundreds, and counties, and as to valuable branches and articles, from States, to be observable. In these first sets of tables, it has not been thought best to supply these by estimates, which might be erroneous and sanguine. It was observed that there were some instances of goods of a doubtful nature, or which could not be considered as manufactured, in so material a degree as to entitle them to be placed in the class of "*manufactures*." These have been separately exhibited, but are considered as sufficiently relative to the subject of the statement to render these imperfect returns of them useful both to the various departments of Government, and to those who are engaged or propose to enter into the manufacturing business.

Part II.

A collection of additional facts, tending to shew the practical foundations, actual progress, condition, and establishment of the American Arts and Manufactures, and their connexion with the wealth and strength of the United States.

In the tables which form the third and fourth parts of this statement is contained the result of this first attempt of an extensive and populous country, or perhaps of any country, to ascertain, in detail, the facts which constitute and display *the actual condition of its manufactures*. The duty was additional and secondary to the periodical enumeration of the People, and required a longer period of time than was allowable for such an enumeration, enjoined as a basis for the distribution of constitutional power. The period of the two measures was not sufficient for correspondence between the superior and subordinate officers, which would have produced more perfect details and greater uniformity and perspicuity. It may, however, be affirmed, that the tables contain a great number and variety of clear indications of the state of the manufacturing branch of the national industry, and a mass of positive evidence upon the subject, in relation to the Eastern, Northern, Middle, Southern, Atlantic, and Western sections or grand divisions of the country, with respect to the forms or modes of the manufactures which have grown up, the raw materials upon which they operate, a very considerable portion of the value to which they have arisen, very useful data for the comparative value of *internal commerce or manufactures, and external commerce or navigation and foreign trade*, and much elucidation of the operations of manufacturing industry upon the commercial and the landed interest, and upon the public safety.

From the official papers on which the tables are founded, and from many other sources, some additional information, not reducible into regular columns, has been collected, which it is now proposed to submit in the form of statements, concerning several branches and denominations of manufactures and the connected machinery. To show the importation of manufactures *in the first year of the present constitution*, the substance of the return of that year of ordinary trade, will be added. The national population was then nearly four millions of persons, and the value of foreign manufactures was about fifteen millions of dollars. Some of the non-enumerated or unspecified goods were certainly not manufactures, but their value is not considerable, and may be fully allowed for by the deduction of $295,688 98, which has been made from the amount of the return. Distilled spirits were not included among these imported manufactures. If our population be taken at seven millions and a quarter, in 1810, our demand for foreign manufactures might be cotemporarily estimated at $27,187,500. But, on the one hand, importation has been increased in consequence of a freer consumption, and the business produced by increased wealth and other circumstances. On the other hand, the consumption of foreign manufactures has been diminished by the great increase of those of the United States. The exportations of manufactures, in the year 1807, are afterwards given, so far as they appear on the face of the general custom house returns; but it is considered as a certain fact, that a greater value is exported than appears from that document.

A very great number and variety of literary productions, foreign and American, diffuse the knowledge of labor-saving machinery, processes, and devices, and quicken the progress of manufacturing industry and skill. *Those which favor family or household manufactures are peculiarly interesting*. It is respectfully suggested, that it would repay the expense and pains, if measures were taken, under known public authority, to ascertain and exhibit, by plain descriptions or specifications and engravings, the best set of implements, instruments, utensils, and machinery, existing in the United States, to render household manufactures more and more easy, expeditious, convenient, economical, and profitable. *The fly shuttle* is considered as a very valuable invention, but, though it has been known in this country many years, more than ninety-nine hundredths of our shuttles are not of that description. The same observation occurs as to spinning mills, mules, jennies, &c. The stocking loom, though so much more rapid in its work than the knitting needle, has not been yet, by any means, sufficiently extended. It is more convenient, in a private family, than the smallest cloth loom, or the great spinning wheel.

It is necessary to observe that several facts, in the first part of this statement, will be found in this second part. They were given in the former, on the ground of *the general economy and policy of manufactures*, merely to show their influence in favor of agriculture, commerce, the fisheries, and defence. In the following statements they are adduced *in a strict practical view*, to manifest the state of *the respective branches of manufactures* and of the specific means of their execution.

COTTON.

This raw material being the *only redundant* one produced in the United States, adapted to the manufacture of cloths for apparel and furniture, and being the most susceptible of labor-saving operations, the cotton branch will, probably, become, very soon, the most considerable of our manufactures. It is adapted to all seasons, in its various forms, and to a greater variety of uses than any other cloth or stuff. While sheep's wool continues to be much more wanted, cotton wool will be proportionably used as a substitute for it in blankets, corduroys, velvets, and the chain or warp of goods, with woollen woof or filling. Cotton goods can be printed—an operation seldom

* The diminution of *manual* labor in Great Britain, by means of *machinery*, in the *cotton* business, was estimated, in the year 1808, at 200 to 1. An able writer and artist, (Mr. John Duncan, of Glasgow) considers it to be much more.

performed on woollens or silks—never on hempen goods. They are substitutes for worsteds or stuffs of combed wool, and for silks, which are made of raw materials, not yet considerable in the United States. The cotton raising States are the most numerous employers of family looms. Improvements in the household carding machinery, spinning machinery, loom and shuttle, and in family bleaching and dying, are producing new and great facilities, savings, and profits, in the manufacture of cotton goods by the farmers and planters. The cotton cloths, for various uses, manufactured in the United States, exceeded in *measurement*, in the year 1810, all the other cloths, that is, all the cloths of flax, hemp, wool, and silk; and the progress of the cotton branch is greater than any other, and, indeed, greater than that of all the others. *Capitalists can most easily extend themselves in the cotton manufacture, because the raw material is abundant, and capable of being conveniently and promptly increased.* The United States have some palpable and great advantages, over their foreign rivals, in the cotton branch. Those of Europe depend upon foreign agriculture for the raw material, for the indigo dye, and, in a considerable degree, for their bread stuff. Those in the East Indies will not be allowed, or be able, to use labor saving machinery. Improvements in the looms, and other things, are opposed by force in Europe. The expenses, costs, and charges of transporting cotton from the farms and plantations, even near the coasts of the United States, to the manufactories of Manchester, Glasgow, and Rouen, and the same charges upon the manufactured goods from Manchester, Glasgow, and Rouen, to the houses of the planters and farmers in America, are equal to fifty per cent. upon the European costs of the finer, and seventy per cent. upon the coarse, heavy, and bulky goods of those great manufacturing towns. Every person capable of working in the manufactories of woollen, linen, hempen, and silken cloths, can become, in less than a week, a good cotton manufacturer. The cotton branch, in the United States, is the great resort of all unemployed cloth manufacturers, and there is here no impediment to a person's changing his trade or employment, or place of business. Every man and woman in America, uncharged with crime, is free of every city, town, borough, village, hamlet, township, hundred, and county, and enjoys the freedom of every occupation, trade, and calling. The chief American bark and other dyes, and particularly the costless dye, called the *iron liquor*, made by covering useless fragments of that metal with vinegar or the pyroligneous acid, are convenient coloring for cotton yarn and cloths. A great *desideratum* in the manufacture of cotton is a method of giving it a true *scarlet* dye, which no art has, hitherto, been able to fix in goods made of this raw material. It has been, for many years, the subject of an offer of a very considerable premium in Europe. The Americans make good red cotton for the weaver, superior to Turkey yarn.

In consequence of numerous and particular inquiries and communications, in and from all parts of the United States, it satisfactorily appears that the skill, the means, and the scale of the year 1810, in the cotton manufacture, have been very greatly improved and extended, and that the capital, machinery, and establishments, have been very much enlarged and multiplied. The cotton blanket, which is a luxury on the continent of Europe, is a matter of great economy in the United States. It is an excellent covering. The double twilled cotton cloth, for apparel and furniture, begins to rival the immense invoices of foreign ticklenbergs and other stout linens. Similar facts occur in a variety of other instances. *Heavy cotton goods cannot be imported without a loss.* Fancy goods offer the greatest profits, and, in many instances, are easy of imitation. In household manufactures, as soon as it happens that the stock of flax and wool is exhausted, the industry of very great numbers of families of the Middle, Northern, and Eastern States, is applied to our redundant cotton, which is every where for sale, and pays no import duty or excise. Every additional working hour, in a day thus employed, is an addition of one twelfth part to the domestic manufactures of the country. *It is highly beneficial to possess an unlimited raw material, which, at once, invites and impels to sober, steady industry, and facilitates its operations.* One natural effect is, to render every industrious female an artizan, whenever her household duties do not require her time. The general practice of manufacturing cotton in families, not resident in the cotton raising district, prepares those families, by their habits of industry and their skill, for that extension in the woollen manufacture which the rapid multiplication of sheep must very soon occasion.

A large quantity of cotton is used as chain or warp, with woollen woof or filling, and it is used as woof or filling for goods with flaxen or hempen chains or warps. It has nearly superseded the use of flax in the manufacture of hosiery, and is, sometimes, mixed with wool in making stockings. Cotton is well adapted to use, in stockings, in our Southern winters. It is believed that it would be favorable to health if the colored laborers were supplied with a cap of thick undied cotton swanskin, similar, in form, to the highland woollen cap of North Britain. Fevers, and morbid strokes of the sun, would be prevented by the protection of the head.

WOOL.

The manufacture which is next in rapid improvement and extent to cotton, is that of wool. It is very considerably aided by the new carding and spinning machinery, by the introduction of the merino, Barbary, and long woolled sheep, by improvements in the breeding and tending of the general flocks of the country, by superior care of the growing fleece, by the increase of the value of the carcass or mutton, by the sorting of wool, by improvements in the stocking and cloth looms, by the acquisition of the *fly shuttle*, and of machinery to dress and finish cloths, by increased skill in the workmen, and by improvements in the arts and business of fulling and dying, to acquire which, great exertion and expense are applied.

The present growth and production of English wool is supposed to be most accurately estimated by Mr. Luccock, of Leeds, in his late publication. It is believed to decline. The soil is insufficient for the population. He estimates it at ninety-seven millions of pounds per annum. If the whole quantity of the united kingdom be taken at one hundred and twenty millions, and if two third parts be used by the British and Irish people, it will give eighty millions of pounds for sixteen millions of people, or five pounds per head, whether infant or adult. This is exclusive of foreign wool and the increased cotton substitutes. In the same proportion, the United States, if they contain, at this time, eight millions of persons, would require, were our climates as cold, forty millions of pounds. If it be considered that half our population lies to the southward of Pennsylvania, and that their cotton is a very convenient substitute for wool, it would appear that forty millions of pounds weight of sheep's wool is a good supply. It is believed, from the facts stated and considerations suggested on the subject of wool, that the supply of 1812 does not fall short of twenty to twenty-two millions of pounds. Not only have sheep been multiplied, but their fleeces have been increased in weight, and much better preserved. A very few years must increase our wool to forty, fifty, or sixty millions of pounds, when the exportation of woollens must take place: for, it is not doubted, that our housewives, manufacturers, and machinery, will continue to make up all the wool our sheep will yield. The stocks of fine woolled sheep in Spain and Portugal are, unhappily, diminished, neglected, and injured, as well in the fleeces as in the bodies of those animals. Our principal source of European supply of fine wool is then reduced in quantity and quality, while prices are advanced. Our own stock of fine wool is, therefore, the more convenient and beneficial, and the manufactory of it is the more highly encouraged and greatly assisted. The most strenuous and judicious efforts to increase the *quantity* and *quality* of our wool have occurred within the two or three last years, while our adventitious gains of sheep and wool have been far greater than in any past time. Yet the manufacturers (with their machinery) have so increased and extended as to advance the prices of wool, and even to produce continued importations. Considerations *of revenue, at least*, have occasioned *the actual encouragement of* increased duties, in the last year. The simplicity of the prevailing colors in the woollen branch, for some time, has been favorable to the United States, and continues to be so in the present state of their woollen manufacture. Scarlet, purple, garnet, crimson, claret, maroue, and pea green, are more difficult to dye, fix, and finish, than drabs, bottle greens, grave mixtures, and browns. Several extensions of the woollen manufacture, produced by interruptions of the importations from Europe, and by the increase of wool, are particularly convenient to this country, because they do not require the aid of fulling mills, and may, therefore, be executed in families, and by manufacturers within their own working places. Flannels, common woollen stockings, and hats, are among the goods contemplated. These are commodities of very great consumption, and as necessary as any other woollen goods for the general population, and for the supply of the army and navy.

The spinning wheel, the loom, and the fulling mill, are real aids to manual labor. The two first have been long invented. The last is a far more recent discovery. It has been little improved since its invention. *If nice skill in using the fulling machinery is of the greatest importance to the success of the woollen branch*, it is *very desirable to* awaken *the most particular attention* of the manufacturers to this operation and mill. The fulling of hosiery is practised in Pennsylvania, in that description which is called the *Germantown stockings*. It particularly adapts them to *the comfort* and *trying service* of the army. The fulling of hats is yet a manual labor. Wool, and other animal substances, are capable of being fulled. Vegetable substances are not deemed capable of that operation. The improved carding, spinning, and shearing machines, the house cloth loom, and stocking cloth loom, are all capable of saving labor. Dying saves the domestic labor and expense of washing, while it prevents all that injury to the pleasantness and beauty of woollen cloths, which frequent washing occasions.

No branch of manufactures receives so great an accession of foreign workmen as the woollen branch, because the raw material and manufacture are universal in Europe.

No branch, of the manufactures of the United States, receives so great a propulsion, from *our immense landed capital*, as the woollen branch; because sheep are produced in every section of our country. *Cotton has a natural or climaterial district*, and requires a very limited portion of it. *Wheat has a practical district.* Hemp and flax are limited in their cultivation by the state of population and employment. All these require the steady labor of many hands. *But the field of sheep walks is as extensive as our territory, and sheep farming is universal. It must become very extensive.* They do, themselves, much towards the care they require. The quantity of land which would maintain the greatest stock, belonging to any country in Europe, is but a minor fraction of our soil. Wool, then, must become abundant, and household manufactures, machines, and artizans, ensure the conversion of it, as fast as it will increase into materials for apparel and furniture, and into other merchandise, for domestic and foreign trade and consumption.

Of all raw materials, none is capable of conversion into manufactures, so favorable to health, as wool. It is extensively and indispensably necessary to the enjoyment of that blessing. A great number of persons, of both sexes, and of all ages and conditions, require woollens for their comfort and their safety. There is no other good material for carpets; no other *capable* material *for common hats and winter stockings;* no other which preserves, in the human body, that constant, and equable, and insensible perspiration, the want of which brings early pain, disease, and death. No material for cloths, for furniture, and apparel, is so safe as wool, in respect to fire. No abundant one, for these purposes, is so capable of economical and elegant colorings or dyes. Wool receives, and better than any other material retains, every tint, every shade of color. The goods of this manufacture are of very great variety and compass; beginning with three shillings, sterling, per groce of yards, in the shape of woollen bindings, and rising to fifteen dollars per yard, in the form of superfine broad cloths, of the best Peruvian or Vicunia wool.

IRON.

The red appearance, produced by iron, in our burnt clay, in every State and county, proves that character or quality of our soil. The ore is very abundant and widely diffused. The extraction of the metal, in the best condition, the conversion of it into steel, and the manufacture of it into all the necessaries and conveniencies, belonging to this extensive and useful branch, are facilitated by the omnipresence of wood, and, consequently, of charcoal, and by rich and numerous veins of fossil coal, appearing, in many places, on the surface of the earth. These are present magazines, and uncommonly strong symptoms of immense latent treasures of that fuel. *The manufacturers of iron wares loudly call on the owners of mines of that metal to open more of them, and to work the whole upon a far greater scale.* Machinery, to work up pig iron, has been wonderfully invented, extended, diversified, and multiplied, in this country, since the impediments, from the year 1750, from external legislation, ceased to exist. Every year enlarges and diversifies the iron and steel manufactures. They are much too numerous for a detailed statement. Castings have been made in very increased quantities. Those for the use of manufacturing machinery, alone, have been computed at one thousand tons per annum. The common blacksmiths' work, though, of necessity, very imperfectly given in the tables, is a branch of manufacture of great amount, and is performed in every section of the United States, however agricultural, and however peopled. *The improvement of the system and tools of these workmen, and, particularly, the introduction of labor-saving machinery into their shops, would be a very substantial benefit to them and to the country.* The blacksmiths' shops are, in effect, *primary schools of the arts.* The cut nail machinery has been very beneficially introduced into some of these shops, near to the iron furnaces, ensuring the profitable employment of all the time not otherwise occupied. It is like the two spinning wheels and the loom among the women, in private families. The greatest nail making State produces at the rate of nine pounds of nails for each person in the State; which is at the rate of *sixty-five millions of pounds* for the whole white population of the United States, were equal attention paid to this gainful economy of time and labor. There are many blacksmiths and nail makers among the people of African birth and descent.

There being, in effect, no limit to our fund of charcoal, the extraction of pig metal from iron ore, the refining of iron by the second process, as also by the forge hammer, and other modes of compression, and the formation of it into manufactures, by all the operations which require it to be heated to the malleable degree, are, therefore, performed without any of the injuries to the metal, arising from fossil coal, and with all the benefits resulting from carbonic fuel. As the extent of our territory ensures a very great duration to our stock of charcoal, by mere natural reproduction, and generally without the labor and expense of plantations, our iron manufactures must be very good, permanent, and highly beneficial. There are great quantities of iron adjacent to forests, which continue to impede the cultivation of the richest soils. Practice, the sciences, and imported aid and skill, add yearly to the degree of ability we possess in the iron branch. The rolling and slitting mills, the nail mill, the tilt hammer, the grinding and polishing mill, the wire mill, and all the great variety of iron works, except the common furnace and forge, were assumed to be prohibited by the act of the British Parliament, of the year 1750, restraining the manufacture of iron beyond the pig and the bar. The iron and steel manufactures of Great Britain were raised, in 1785, to the value of fifty millions of dollars. The United States formerly exported much iron, but they now import a far greater quantity in bars, and some rolled and slit. The returns of the quantity of iron manufactured are very imperfect, yet much is exhibited on the face of those documents. This branch has been very fruitful in inventions and labor-saving devices, both at home and abroad. In the moments when we feared difficulty and injury for the want of certain necessary things, the manufacture has been suddenly attained and established. This is remarkably the case as to *common steel, iron wire, and edge tools*, the manufactures of all which have been greatly advanced since 1810. The variety of iron goods returned by some of the States and counties, proves, to all who are acquainted with this country, that great quantities and values of the same kinds of goods are omitted in the returns from other States and counties. The improvement and extension of the cast iron manufactures, including cannon, cast solidly, with a spruce head, and bored out, have been very great. The saving of the labor of the manual hammer, which is a chief benefit of small castings, and of the tilt and trip hammers, have given extraordinary activity to this branch of the iron manufactory.

The course of things is very strikingly altered with respect to both the commerce and manufacture of iron. The iron branch is more extensive and perfect in Great Britain than in any other country. It is worthy of note, therefore, that considerable quantities of iron and steel are imported, even from that country, into the United States, proving our capacity to manufacture iron goods. The duty alone prevents much more considerable importations of British iron. The English iron manufactures were very extensive in 1783. But in each of the five years preceding 1800, they imported, on an average, 41,000 tons of bar iron. Many British workmen of their furnaces and forges have migrated to the States on the Baltic, and to other parts of the world, induced by the temptations of countries *full of iron and wood.* The scale upon which iron works have been lately conducted in Britain, the use of the steam power and the charring of pit coal, have produced great benefits to the owners of iron works. Every thing that saves, or which is equivalent to the saving of labor, in the business of the furnaces, is of peculiar importance to the countries possessing abundance of iron ore. The extension of our manufactures is not impeded by any want of the means to

work it, *when procured in the first simple state of pig metal.* The extraction of metal from the ore involves much expensive labor. Much business is done in labor-saving manufactories, much in the common manual shops, since we can make the wire and working cards, and cannon, small nails, and anchors, spinning-wheel irons and mill work, screws and plough-shares; and as we have raised the price of bar iron from sixty to one hundred and ten dollars, since our Revolution, our capacity in the iron branch cannot be doubted. But the most weighty fact, respecting the state of our iron manufactures, is, *that we cannot procure enough of pig metal and bars to satisfy the great and increasing demands of labor-saving mills and machines, and our numerous handicraft workmen.* A principal improvement in the iron manufacture would be, to make more valuable descriptions of goods, such as cutlery, fine tools, needles, watch springs, and other nice wares.

HEMP.

The growers of this raw material are said to suffer very considerably from the sacrifice of the quantity and value of their crops, by imperfections in rotting and preparing it for the manufacturers. An injurious conversion of a great number of strong and good fibres into tow, by the want of skill and care in the preparation of it for the spinner, too often occurs. This strong and harsh raw material is also rather unsuitable to the numerous class of female spinners and weavers. The labor of the culture, preparation, and manufacture, of hemp, occasions it to be nearly excluded from the operations of household manufacturers, in which respect it is on a less convenient footing than flax. *Its great importance to defence obviously recommends hemp to the most particular attention and consideration.* Its region, its soil, its seed, its mode of gathering, rotting, freeing from the stalk, dressing, keeping, spinning, weaving, finishing, and uses, merit thorough investigation, very intelligible specification, and extensive diffusion, so as to ascertain, preserve, and make known, all those things, with the best instruments of its culture, preparation, and manufacture, and the selection of its seed for propagation, oil making, and all other uses.

In the spinning of hempen yarn, water and steam mills have been introduced. In making twine, and even in making cables, horse machinery is used. The improvements in weaving are more likely to be successful in the manufacture of hemp than in any other raw material, *from the great strength of the yarn.*

No manufacture appears to demand, in a greater degree, the aid of *joint stock*, or *associations of capitalists and manufacturers.* It is possible that such companies might very favorably effect the cultivation of hemp, by purchasing it of the planter, *in the state in which it is first separated from the root or ground*, in the manner in which some of the Louisiana cane growers sell to a sugar manufacturer, *the stalks of the cane*, as soon as they have been cut. Such *divisions of labor* have many favorable effects, and some particularly desirable in this country. When the manufacturer buys *sugar canes* to make sugar, or *hemp in the stalk* to rot, and otherwise prepare, he, in effect, carries his manufacturing laborers into the present system of cultivation, by making them perform certain labors, which the farmer's people have hitherto performed. The manufacturer also brings his money earlier into the hands of the farmer or planter, and he saves him all the capital requisite for works, tools, instruments, and wages. The operations of the manufacturer also save labor, either by machinery, or by the superior skill and dexterity of those *who follow one art or branch of industry.* There is an useful reaction of all the adjacent arts and trades upon the neighboring cultivators, leading to care in all the parts of agriculture necessary to the production of excellent goods in the best condition. Our numerous flour millers are ever checking the farmers who offer them bad kinds of wheat, or unclean, or mixed with rye or garlic.

Positions in the best hemp districts of the United States, where the strong nature of the soil tempts, or impels to the cultivation of hemp, and where fossil coal abounds, appear to be fit places to bring forward the manufacture of hempen cloths, yarns, twines, and all other goods which are convenient to handle, to store, and to transport; and which are not, like cables and ships' cordage, liable to be injured by the tar used in their manufacture. By manufacturing hemp at the place of its growth, in such situations in Kentucky, the great and useless charges of transporting the offal, the tow, and the good hemp, in an unmanufactured state, would be avoided. The best part of the materials, increased in value by the costs and profits of the manufacturing, would better sustain the charges of sending them to the other States, or to the sea ports, for the foreign trade. This raw material affords the strongest evidence of the absolute necessity of manufactures, and of adjacent manufacturers, especially by labor-saving machinery, to the prosperity of agriculture, and to the certainty of public supplies. Had we not cultivated and manufactured hemp, in the time of peace, we must have suffered for want of the manufactures in time of war. Measures, even to force such manufactures as are really necessary to the public safety, are not uncommon in the United States. A printed investigation into the cultivation, manufacture, and uses of hemp, with engravings, from the seed to the completion in cordage, cloths, and other supplies of war, by sea and land, would be of great public advantage. One foreign nation went into such a measure, and displayed before the people, in the most perspicuous manner, all the operations of forty arts and trades, most important to agriculture, war, domestic service, and foreign trade.* No country would be more promptly moved by such measures than the United States. The minds of the people are open to useful information, and those who receive conviction from such information, are under no restraints of local or professional privileges. The freedom of trades, and the freedom of towns, as they exist in some countries, are deductions from the general freedom of the national industry.

FLAX.

Habit, convenience, and necessity, especially without the bounds of the cotton district of the United States, occasion an extensive cultivation, preparation, and manufacture, of this raw material. The foreign countries which are most distinguished in this branch, have not yet made any considerable use of labor-saving machinery, and have few regular factories in which flax is prepared, spun, twisted, or wove. They have, until lately, depended entirely upon household industry for the preparation and spinning. In the United States, the branch has risen to its present considerable height chiefly by the same means. Within a few years, machinery saving labor, in a greater degree than the common spinning wheel, has been introduced into regular establishments, and even into private families: also machinery to double, treble, and twist. There appears no reason to doubt that the flax manufacture will maintain a respectable ground in the United States, by the industry of common spinners and weavers, by little and great labor-saving machines, by the fly shuttle, and by some of the improvements of the loom. Such an investigation and display of all the operations and instruments of the culture and manufacture of flax, as have been suggested in regard to hemp, would be equally useful with a view to profit, though not so important to the defence of the country. The spinners and weavers demand of our merchants their constant aid in the importation of flax, for our cultivators do not keep pace with the wants and progress of the manufacturers; and in proportion as labor-saving machinery and capital shall be introduced into this branch, still greater exertions of the landed interest will become necessary. The household manufacture of flax is the most general, and the most familiar of all the family operations, relating to cloths for apparel and furniture, in the United States. In consequence of habits so prevailing, all we can raise is manufactured, and all we can import. This branch also affords conclusive evidence that even handicraft operations will succeed in the household way.

GOLD, SILVER, AND THE FINER MIXED METALS.

The increase of capital, with the consequent freedom of consumption and extension of manufactures and commerce, has occasioned goods made of these materials to be greatly multiplied, diversified, and improved. Gold and silver wares are made in all the considerable towns, and have reached a very high degree of convenience, excellence, and beauty, in some places. They are not only equal to every possible demand of the country, but our present workmen could make a stock of gold and silver wares, for foreign sale, equal to the quantity exported by any nation of Europe. With common care, the standard quality is good and uniform, the branch being in the hands of an intelligent and respectable class of citizens, and if it were chosen to raise the standard of quality in such inconsider-

* The French exposition of the arts and trades, called "Dictionnaire des Arts et Métiers."

able degree, as to make the silver plate a little superior to the purest foreign standard, and to establish an assay, the operation would probably be quite as pleasing to the conductors of this branch of our manufactures as it would be practicable and easy.

The use of rollers, and other contrivances, to save labor in some degree, have been gradually introduced into the gold and silver manufactory; but, being numerous, they have, though small, at length reached to a considerable aggregate importance. They would, indeed, be, at this time, highly convenient and valuable, did not taste and fashion, to the dominion of which this branch is peculiarly subject, render it unsafe to make a too large stock of goods, though exhibiting, in their forms, every line of beauty and of grace.

The goldbeater's trade, or that of the manufacture of gold leaf, has been recently introduced into the United States. The metal is prepared by labor-saving rollers, which reduce it to the thickness of a hard, tough, and very thin letter paper. Silver is similarly manufactured into leaf. The city of New York has attracted the most conspicuous and greatest number of these artists. It is understood that they are well established and prosperous. The workmen of Europe, in all branches such as this, are much incommoded by the fluctuations and distresses of that quarter of the world, and they now find encouragement here. This is the case with all that description of artists who are employed in making the more valuable metal ornaments, trinkets, set work, of glass, valuable stones, and paste, in gold, and silver, and jewelry.

Plated work, and the fine and common mixed metal buttons and buckles, are made in very considerable quantities, by foreign and native workmen. Casting and machinery afford them great assistance.

Button making has become a lucrative and regular employment in the United States, and is far more considerable than appears by the returns. The rollers for small and fine work are not sufficiently numerous and dispersed, or all the necessary supplies might be made with ease. The rolling and stamping apparatus greatly saves labor in button making. The American cast button is so cheap, that it can rarely be imported. Water mills and steam engines, to roll and stamp, in the manner of Europe, will quickly possess the United States of the entire manufactory of buttons, and other small metal goods, for seven millions and a half of people, with opportunities of free and unburdened exportation.

HIDES AND SKINS OF DOMESTIC AND WILD ANIMALS.

Every description and variety of leather is made here. So entirely and easily are the raw materials worked up by the tanners, leather dressers, and other manufacturers, that even the deer skin, which was formerly prepared in the buff mode only, is now much more frequently and extensively tanned and dressed as russet or colored leather. That species of skin alone has been heretofore exported in the unmanufactured state. Fine and delicate skins, which were not formerly known as raw materials, are now imported, and handsomely dressed, finished, and made up into ladies' shoes, pocket books, and other goods. The demand for skins, in this extensive and successful branch, has occasioned a curious and effective invention, to split skins, producing a double quantity of covers for books, and other purposes. The hog skin is tanned in some places, but it is too often neglected and lost, in the shape of mere offal of fresh, pickled, and smoked meat. Being particularly fit to make strong and handsome saddlery, the farmers will profit by attention to the best management of their hog skins, in all the States, as they now do in some. The proper oil of fish is not so abundant as it formerly was, nor obtainable in interior situations, without a great expense; and it is possible, that the congenial fat of the skin of this animal may occasion it to be better and more easily preserved than the skins of horses and oxen. A judicious course in manufactures is to consider the true fitness of the various materials, and to put each kind to its proper use.

The facility and utility of the manufactory of leather, is every where such that the utmost ingenuity has been exercised upon the subject of the sources of the raw materials, and the economy of them when manufactured. A considerable premium has been offered, by the French Government, for the invention of the best and cheapest substitute for leather, for the covers of books.

It would favor the Indian trade, which has a great tendency to conciliate the aborigenes, if the manufacture, and a greater consumption of deer skins, could be effected in our frontier towns. It would give activity to the Indian commerce. The transportation of dressed skins from thence, would not be subject to so heavy a rate of expense, in proportion to the increased value, nor would they suffer, in their substance, as they now do, from the worm, and from fermentation and decay.

The present and constant manufacture of all our hides and skins, affords the manufacturers an opportunity to devise and perform such things as, by increasing the beauty and goodness of their commodities, will enhance the aggregate value of the leather branch. Much utility and profit may be derived from *superior* tanning, coloring, dressing, workmanship, fancy, taste, and economy, *in the whole range of the operations of the leather manufacturers.* The elegance of our improved book binding is an example. The abundance of farm lands, and the distance of many of them from the seaports, render it certain that the United States will always be one of the greatest cattle raising and meat eating countries. *Of course, there will be in our markets a great quantity of North American hides and skins.* Bark, lime, and water sites, are, in many places, rarer incidents in country tanners' possessions and general situation, than things required to be specially sought, purchased, or hired. Whatever is properly made of leather, is a commodity of the most useful and durable nature. There are no commodities, the surplus of which will more certainly command a good and sure foreign market, than the manufactures of this raw material. As the nature of the country, and of many things in it, give a great fund of fixed and necessary capital in this branch, so it is true that there is a very large *moneyed* capital constantly employed in it. The Southern planters have, in many instances, made tanning a household or plantation business, which they may generally do with a little attention to the practice, and the addition of the pleasure of a little relative chemical reading. *Were chemistry, in particular, and the general science relative to the fine and useful arts and manufactures, made a branch of domestic and academical instruction, it would greatly and permanently redound to the dignity of the American mind, and the solid internal profits of the business of the country.* Such a course of instruction may be commenced at an early age: for exhibitions of this nature, internal compositions, mixtures, attractions, fermentations, and decompositions of material objects, are as amusing as instructive, and all these are pleasingly and intelligibly displayed *in experimental philosophy.*

It is believed that the present annual value of the leather manufactures of the United States exceeds that of any other nation, in proportion to the population, though the prices in America are lower, and the goods are nearly all of the useful and necessary, and not of the fine and showy character; and, as they are chiefly by the mere manual industry, and are not much aided in the domestic or household way, they establish our capacity for general manufactures in the ordinary modes.

MAPLE SUGAR.

This useful and valuable commodity has been heretofore generally estimated as one which this country was rather able than likely ever to manufacture in a considerable quantity; yet, incomplete as manifestly are the general tables, in which eight only of the twenty-six districts return the maple sugar manufactured, and defective as are the subordinate returns from nearly all the States which have noticed the commodity, it is found that 9,665,108 pounds of maple sugar are proved to have been made in the year 1810. It is considered that seventeen millions and one-half of foreign sugar, with perhaps three millions and one-half more, of maple sugar, supplied our consumption in 1790, when the population was four millions of persons. Four millions of pounds might be added for the weight of molasses *used in substance.* Our present population would, therefore, probably enjoy a comfortable but moderate supply of foreign and domestic sugar, in fifty millions of pounds of the crude or Muscovado, allowing, for obvious reasons, a freer consumption now than heretofore. It is not rare for careful, attentive families to make three or four hundred pounds weight in a season. If two hundred and fifty thousand families (of the one million two hundred and fifty thousand families which compose this nation) were to make only two hundred pounds each, or five hundred thousand of those families were to make no more than one hundred pounds each, we should have the requisite supply of fifty millions of pounds. The State of Ohio, with a population equal to about one-thirty-third

part of that of the United States, returns three millions and twenty-three thousand eight hundred and six pounds of maple sugar. If the whole Union were to manufacture at that rate, it would produce above one hundred millions of pounds. Thus are the calculations of the year 1790 fully realized, though deemed then sanguine and fanciful. *The preservation and general propagation of the sugar maple tree, therefore, very strongly press upon the public consideration.* This substantial and energetic nation can effect, with ease, what the youngest member of the Union, in 1810, struggling with the forest and the savage, performed *in mere ordinary course.* The thorough investigation and display of this subject, from the natural history of the tree, through the course of exposure, seasons, treatment, management, and manufacture, till its formation into refined loaf sugar, and to the death and new plantation of the tree, with its qualities and various uses as wood, and with due attention to the implements, utensils, process in a manufacturing and in a chemical view, in all the possible details, appears to be earnestly demanded of the Government. This effort would induce its reward in almost every township, by the benefits which would result from the mere excitement of a general attention to the manufacture of so pleasant, so profitable, and so nutritious a production. To be fully and universally aware of an attainable advantage, is, in such a case, to ensure the attention necessary to obtain and preserve it. The season of making maple sugar is from the middle of February to the end of March, when the farmer and his family have little business to employ them. Five pounds have been stated as the produce of a tree; but if four, and even three pounds be taken from each tree, on an average, seventeen millions of trees will produce fifty-one millions of pounds of sugar. There are frequently forty trees upon an acre of land; but, if there be only thirty-four, then five hundred thousand acres (a quantity of land inferior to very many single counties in the United States) will yield the whole necessary supply. The reserved wood lands of our farms is, on a medium, more than a fourth part, even in our old counties; wherefore, a tract of two millions of acres (of which three-fourths might be cleared for the plough) would fully suffice. This quantity may be considered as about one-thirteenth or fourteenth part of a State as large as the lands of New York or Pennsylvania, uncovered by streams and lakes. Our rough mountain land will produce this tree. It has been credibly certified that a single township, in the State of New York, produced one hundred and fifty thousand pounds weight of maple sugar in the infancy, or seventh year of its settlement. It will be observed, that the manufacture is proved by the annexed tables, in Parts III. and IV., already to take place in the Northern State of Vermont and in the Southern State of Tennessee, and in many parts of the intermediate country, *establishing the region of the sugar maple tree and manufacture to be several hundreds of millions of acres.* The tree is abundant in more southern districts. As it is at present considered necessary to impart to the wine of the *Corinth or currant fruit* a greater degree of the saccharine character than it has from nature, the general presence of the maple tree, and the universal capacity of our country to produce the red, white, and black currants, are facts apparently worthy of the public attention. Maple sugar, within my personal knowledge, has been so well refined as to have been served to the largest circles of foreign and American evening visiters at the house of the late President Washington. The quality was of that real excellence, which the double refined white loaf sugar (from the cane) of the late Mr. *Edward Pennington,* of Philadelphia, is generally known to have possessed. Information as to the proper quantity and use of quick lime, and some directions to avoid waste and injury in the operation of boiling, are the principal instructions wanted by our farmers and planters, to make good Muscovado sugar from the proper kind of the American maple tree. While the Governments of Europe labor so incessantly to discover a vegetable production which will yield them sugar, we enjoy, from the gift of Providence, a great favor in the sugar maple trees which overspread our country. If we have but a limited quantity of cane land, it is happy that we possess very many more than the requisite number of sugar maple trees.

The substitution of this sugar for molasses, or the use of it when it reaches the condition and substance of molasses, is a further object to our country, which imports many millions of gallons of that commodity from foreign countries. With a view to the economy of drink, this is a most interesting consideration.

But sugar and molasses are so auxiliary to household preparations of various kinds, and to several great and small manufactures, and they are so acceptable to the great mass of our increasing population, that there is no reason to doubt that there might be a good market for all the sugar we can procure, not only from our canes and maple trees, but by the most active commerce. Consumption at home, and free exportation, will ever support the price. Sugars of every quality have increased in value throughout the world within a few years.

THE SUGAR OF THE CANE.

This interesting commodity is, in the United States, in the crude form, little more than an agricultural production, and, in its best refined condition, an elegant and grateful manufacture. After the acquisition of a cane district, by the purchase of Louisiana, it was apprehended that the constitutional impediment to the importation of slaves would have at once deprived us of much cane sugar, which our newly acquired country could produce, and, in some degree, affect the prosperity of the Delta of the Mississippi. But the reported production of nine millions six hundred and seventy-one thousand pounds of the sugar of the cane in Lower Louisiana, in the year 1810, with one hundred and seventy-nine thousand five hundred gallons of molasses,* is considered as far short of what that country will be quickly made to produce, by the general adoption of *the new and curious operations in the culture of cane and the manufacture of sugar*, which are found to be practicable. The new course appears worthy of particular attention.

Instead of the employment of slaves, requiring a very burdensome advance of capital, and an expensive subsistence, the occasional labor of neighboring or transient hired white persons is often used to prepare the grounds with the plough and harrow, to plant the new canes, to dress the old ones, and to clear the growing plants from weeds. The same or other white laborers are afterwards employed by the planters to cut, and stack under cover, the ripened canes, so as to prepare them for the grinding mill and boiler. The operation of planting occurs after the sickly autumnal season, and before the vernal; and the operation of cutting also occurs in the healthy season, at the end of the following autumn. The service is not, therefore, unhealthy.

It is considered to be expedient that the planters who own, and they who cultivate the soil, should not expend great sums in the establishment of mills and sets of works on all the sugar estates, after the manner of the West India colonies of the European States. But it is found more convenient and profitable to leave the business of grinding and boiling *to one manufacturer of Muscovado sugar*, for a number of planters. These persons, like the owners of grain mills and saw gin mills, can be employed for a toll in kind or part of the produce, or for a compensation in money. By this method a tract of two miles square, or three hundred and twenty perches square, which will contain twenty-five plantations of above one hundred and two acres each, may be accommodated by *one central manufactory of Muscovado sugar* from the cane stalks: for none of the plantations will be more distant from the boiler than a single mile—a mere city porterage or cartage. Refineries, making white sugar, and distilleries, may be added, and the economy and accommodation to the planters will be more complete.

The effect of this division of labor and ownership will be rapidly to bring into the most complete and productive cultivation all the cane lands in the United States, and to advance the various manufactures of this valuable and wholesome agricultural production. The easy and cheap maintenance of cattle, the abundant supplies of provisions and building materials for man and beast, and the redundance of fuel and cask lumber, with the benefits to our planters from being more frequently and comfortably their own stewards and overseers, will greatly redound to their convenience and profits. The exemption from duty on their Muscovado sugar, their refined white sugar, their molasses, and their rum, is a very great advantage to the manufacturers of and from the brown sugar and molasses of the United States.†

* There were made, also, two hundred and thirty-nine thousand one hundred and thirty gallons of distilled spirits out of two hundred and thirty-nine thousand one hundred and thirty gallons of molasses, in Lower Louisiana, in the year 1810.

† It is understood that the sugar cane has been successfully cultivated on the coast of Georgia, within thirty or forty miles of the ocean.

WINES OF THE GRAPE.

The proper wines of the grape, of the best qualities, are those produced in various climates which are found in the United States, if reliance can be placed upon the indications of temperature which I have ventured to suggest. To the kinds of that liquor which have been mentioned, the celebrated wine, called *Tokay*, may be added. It is produced near a place of the same name, situated in Hungary, in 49° north, in a temperature approaching to that of *Champagne*, one of the best wine districts of France. This situation may be considered as nearly corresponding with that of the country around the common point of contact of Virginia, Maryland, and Pennsylvania. The exquisite wines of the Cape of Good Hope, particularly the red and white *Constantia*, which are produced in 34° south, a position deemed colder than the same latitude north, may be also added. The Madeira produces there an excellent wine.

It has been understood, within a short time, that some enterprising and well informed emigrants from Germany, after careful experiments, have considered the temperature of the southwestern corner of Pennsylvania as suitable for the production of *the Rhenish and Moselle* qualities of wines. This fact contributes to support the opinion, that it will be safe to count the degrees and minutes of common temperature in Europe and North America, respectively, from Lisbon and St. Augustine or New Orleans.

It appears by the returns, that about ninety-six quarter casks (a quantity of good red wine worthy of notice) have been made by a few Swiss settlers, from the Madeira and Cape of Good Hope grapes, on the river Ohio, in about 39° north latitude, *in the territory of Indiana*. It is also understood, that a good wine, really fit for table use, has been made in the vicinity of Columbia, in South Carolina. Other experiments have been made, with various success.

The grape vine of several distinctly different species is indigenous in the United States, and is found in every degree of latitude, from the river St. Croix to the Gulf of Mexico. It is, doubtless, from such original stocks, in corresponding temperatures of Europe, that its several present excellent wine grapes have been obtained by selection, choice of position, and soil and cultivation. The skill of the wine maker, resulting from practice, and improved by the relative arts, has curiously perfected the manufacture of wine. This commodity rewards, by profit and pleasure, the skill and exertion of its improvers. A striking difference, very interesting to the United States, occurs in the characters of certain great classes of foreign wines, extensively used in this country, a statement and attempt to explain which may contribute to improve the future operations of the wine makers of the United States.

It has been constantly observed that, although the superior red and white wines of France (the Burgundy, the finer clarets, the Champagne, and the Sauterne) are proved by the hydrometer to be as strong as some, and stronger than others, of the wines of Spain, Portugal, and their wine islands, (the Sherry, the Pacharetta, the Lisbon, the Carcavella, the Madeira, the Teneriffe, the Fayal, and the St. Michael's) yet the *French* wines can only be kept *in bottles well corked and sealed*, while the latter are constantly kept *upon tap*, in *half emptied* casks. It is also observed, that, within a few hours after the uncorking of a bottle of French wine, especially of any of the superior qualities, it becomes sensibly bad, while these white wines of Spain, Portugal, and their islands, remain good, and some of them even improve in decanters, *which by accident have remained long unstopped*. This difference is considered to be occasioned by the fact, that the spirit of the French wine is its own natural and proper *fermented* spirit, while the Portuguese and Spanish wines have, in addition to their *fermented*, infusions of *distilled* spirits or brandy. The French wines, soon after their exposure to the air, by the drawing of the cork, are believed to recommence fermentation, and are quickly injured, having been before sufficiently and most perfectly fermented; while the distilled spirits in those wines of Spain and Portugal, prevents a similar recommencement of fermentation and its consequent injuries. Distilled spirits have no sensible fermentation.

Believing in this cause of the difference between those two great classes of wines, and deeply impressed with the importance of that difference, in several views, I submitted the facts, in a guarded and informal conference with the President, Vice Presidents, and several other learned and judicious members of *the American Philosophical Society*, at one of our meetings, in a manner which led to suggestions of the moment, from the gentlemen, respectively, in order to attain a knowledge of the cause; and, after hearing the whole, that which I have stated was also submitted to their consideration, and was received with as much assent as the nature of a learned body and of the subject rendered proper and necessary, on a new and informal communication. This matter is introduced here as the foundation of a suggestion, that, in the wine making business of the United States, in internal situations, where bottles may be costly or unattainable, a cautious infusion of the barely necessary portion of *homogeneous* distilled spirits (the purest and best brandy of the grape) will, probably, enable our citizens to keep their wine as they keep those of Lisbon, Xeres, Madeira, Fayal, and Teneriffe, in *half empty* casks and common decanters. Thus, not only a great and universal economy in respect to bottles may be made, but the practicability of keeping wines, in a condition fit for use, may be extended to all situations, and to every store keeper and family. Hitherto the manufacture of fermented liquors has been impeded, by the expense of bottles, and often by the total want of them.

As the grape and its wines and essential salt (known under the name of cream of tartar) are of very considerable importance to our interior country, which must receive foreign wines at costs and charges, which a great majority of the people cannot sustain, and as wine has a high value as an inducement from distilled spirits and as a medicine, besides the value of the fresh and dry grape, it is a matter of real consequence in this statement, that the success of *the wine manufacture* appears to be rendered certain, by the variety and universality of native grapes, by a number of successful experiments, and by the correspondence of temperature between parts of our country and the districts of the Tokay, the Champagne, the Moselle, the Rhenish, and the Hock, the Burgundy, the various clarets of Bordeaux, the Sauterne and Grave, the Oporto, the Lisbon, and other superior or estimable wines of the European continent, and those also of the Cape of Good Hope. *Extreme heat does not appear necessary or even favorable to the happiest concoction of the juices of the grape, the orange, and fruit in general.* France, not less distinguished for its various and exquisite fruits than any other country, has no point more southern than 42° 26′ north latitude. In considering the character of Madeira and its wines, it will be remembered that it is a small and elevated island, and similar considerations, as to temperature, arise, in regard to the *Constantia* vineyards, at the southern point of Africa, *the Cape of Good Hope*, which must greatly partake of insular characteristics.

OTHER FERMENTED LIQUORS.

The moralizing tendency and salubrious nature of these manufactures, recommend them to a serious consideration, *and particularly in our country*. Distinct views of those of the wines of the grape, customarily, and of the currant or Corinth fruit, have been submitted. Beer, ale, porter, cider, and perry, manufactures of great aggregate importance to the farmers, remain for notice. The difficulty and expense of procuring a supply of strong bottles, and a peculiar taste for lively or foaming beer, which our summers do not favor, have been principal causes of the inconsiderable progress of the manufacture of malt liquors, compared with distilled spirits. The absence, or the infrequency of malting, as a separate trade, has also operated against brewing in the small way, and in families. The great facility of making and preserving distilled spirits, has occasioned them exceedingly to interfere with the brewery. The liquor of peaches, hitherto deemed incapable of use without distillation, greatly prevents the use of beer in a very extensive region of our country, where the peach tree grows with the freedom of a weed, and where its fruit is of the best quality. Cider, which is abundantly produced in another very extensive region, rivals fermented malt liquors, as a common drink, and a material for *a customary concoction* (the cider royal) and for distillation.

A method to preserve beer, and other fermented malt liquors, on tap, in half full vessels, by peculiar constructions of the casks and the cocks, has been invented.* The manufactory of glass bottles is likely to continue to

* By the present Mr. Robert Hare, a native of Philadelphia.

increase. *The cork tree might be established in all our climates south of the Chesapeake.* The manufacture of wire, for securing the corks, is commenced with abundant capital in several places. The sealing materials for bottled liquors, are cheap in America. The manufactures of the brewery are diversified in the shapes of porter, pale ale, brown ale, strong beer, and small beer, to suit all tastes, and to accommodate all climates and consumers. The want of a head, or top of foam (or cream, as it is popularly called here) is now known to be observable in the tap beers of Europe, and it is presumable that this object of fancy, or taste, will not, therefore, be, in future, deemed indispensable in the American tap houses and families. We have been used to consider the want of this foam as an evidence of badness. The brewery must be expected to improve in the United States, as it manifestly has, since the introduction of the *pale ale* and porter manufactures, in 1774. The exportation of malt liquors, and their coasting transportation and sale, have been very much increased.

So great inducements from the cultivation and production of *grain* arise from the cultivation and growth of raw materials, including cane sugar, and from the very increased attention to sheep, and horse, and cattle farming, that the great farmer's manufactory of *cider* must extend, increase, and improve. The high price of flour, also, diminishes attention to grain liquors. The first qualities of cider are more valuable than the inferior wines are to the cultivators of France, the Azores, the Balearic isles, the Greek isles, the Canaries, and other wine countries. Cider is particularly convenient to those States whose settlements are completed, as it requires the use of but little land, and not the exclusive use: for orchards admit the cultivation of the ground. The distillery in those fully populated States, is chiefly from apples, to the north of the Delaware. The preservation of cider, without the expense of bottling, is more practicable and more general than that of fermented malt liquors.

The exquisite and various flavor of the North American peach, in the most favorable situations, and the ease with which it is propagated in such places, give rise to great solicitude, that *nice and careful experiments should be made of the quality of the clear fermented liquor it would yield.* Whether the attempt would succeed best, if the peach were treated like the grape, the apple, and the pear, in making wine, cider, and perry, or whether it would best succeed, if the fruit were treated in the manner of the currant, experience would determine. In the former cases, proper grape wines, cider, and perry, are made of the juices of the grape, the apple, and the pear, without water, and often without brandy in the wine; always without brandy in the farmer's cider, and in perry. In the case of the currant wine, brandy is sometimes added, and sometimes omitted; sugar is always added, on account of the acidity of that fruit. The peach would not require that addition. There seems to be reason to fear it may prove too saccharine. It ought, however, to be remembered, that the wine of France, called *Frontignac*, is of an extreme sweetnes, with less pungency than the juice of the peach. It is possible, too, that the peach juice, fined, and with or without an infusion of brandy, might be preserved as a sweet, to mix with other things; it would probably require the bottle. The ease with which the peach is raised throughout the United States, and its application, hitherto, to the table, only in its fresh and dried states, and to the distillery, invite to endeavors to extend its utility. So copious an addition to our substitutes for cane sugar, in the form of a sweetening treacle, and of so exquisite a flavor, would be very valuable, if it could be rendered conveniently attainable.

The ancient fermented liquors, made of honey, called *metheglin*, and *mead*, are not mentioned in any of the returns, though they have been long made in the United States—the former, in considerable quantities. They would fairly contribute to swell the aggregate value of our household manufactures.

DISTILLED SPIRITS.

Numerous and valuable improvements in this manufacture have been effected. By making spirits of *sixth* proof, (Jamaica rum and French brandy being only fourth proof) the transportation of American distilled spirits, from distant interior places, is effected upon more favorable terms, according to the value, or a lower rate per centum. The empyreumatic oil is frequently and easily extracted by a patented operation, and the bad flavor of ill tasted spirits is taken off. The quantity of distilled spirits reported, is 25,804,792 gallons, equal to 234,589 puncheons, of about 110 gallons each, very far exceeding all the West Indian and South American rum, or spirits, and molasses, of every foreign Power. Our manufacture of spirits is partly from foreign and American molasses, oats, Indian corn, buckweat, wheat, and potatoes, but principally from rye, apples, and peaches. The comparative importance of this distillery will be more clearly understood, when it is known that the amount of all the rum and spirits imported from the British colonies, into *England*, in 1785, was only 18,184 casks, of 110 gallons each. It is true, that there was a considerable exportation from the British West Indies to the United States, some to the Northern British colonies, and a little in other directions. But the American distillery, at present, very far exceeds the whole. It will certainly continue to receive considerable support from foreign consumption.

The unobserved rapidity of the growth of the grain distillery, combining with the extension of the brewery, and with the increased consumption of the various meals, by the manufacturers, and the modern cultivations of cotton and sugar, have greatly contributed to maintain the high prices of wheat and Indian corn: for, the rye and barley, which have been raised for the distillery and brewery, have employed a proportional part of the cleared land and labor of the country. But, as our objects of cultivation have increased in number, and continue to increase, and as grain will be raised in a less proportion, according to our population, and our manufacturers, cotton growers, sugar planters, and cattle farmers, will require large supplies, the original necessity for the grain distillery will decrease. Cider, and wines of the grape and currant, will, at the same time, increase, and will materially interfere with the grain distillery by their rivalship, and by their employment of a portion of our industry. The distillery of the potato is said to be very profitable and increasing, and the flavor may be improved by the extraction of the empyreumatic oil, in the patented manner, as very profitable, and as moralizing rivals of distilled spirits. All the other drinks, such as fermented malt liquors, cider, currant wine, perry, and grape wine, are respectfully conceived to merit a sanctioned investigation, and perspicuous display, for the use of the People.

CHEMICAL PREPARATIONS.

This branch of manufactures has been a great source of profit in Holland, Germany, Great Britain, and France. Our rapid and very great attainments in it are evidences of the enterprise of our citizens in trade and business, and of their progress in science and useful knowledge. The sugar refinery, distillery, and brewery, may be considered as ancient and important parts of this branch; but the operations, to which reference is most particularly intended, are those of the proper chemist's laboratories, for drugs, medicines, tinctures, extracts, dyes, and pigments. These have been extended with great skill and profit. The works, the capital, and the talents, which are constantly added to this business, ensure its permanency and success.

Soon after the acquisition of the Southern lead mines, establishments, to make pigments of that material, were erected, in one season, sufficient, with the new shot factories, to employ that portion of the addition which was likely to reach the Atlantic ports. Red and white lead and patent yellow are now made in very considerable quantities, and, operating with the other manufactories of the same raw material or metal, occasion a demand upon the miners and the merchants for much more than they supply. Besides these, a great number and variety of other preparations of paints, drugs, tinctures, extracts, &c. are constantly made, so as to interfere with the importations, in some instances, and to prevent them in others. The practitioners of physic, various artists, and builders, derive great assistance, in their respective operations, from these manufactures, and, by a selection of faithful makers, have it in their power to avoid those fraudulent and pernicious deceptions, which few importers can detect, and none can entirely prevent. It would be favorable to morals, to the public health and interest, and to the internal and external trades, if these and other manufactures, liable to adulteration, were required to be sold with evidence of the maker's names.

BRICKS AND BRICK CLAY.

There are very great quantities of brick clay, or common potters' clay, in the United States; and in numberless situations adjacent to abundant reserved woods and forests, and frequently to fossil coal. These clays are very gene-

rally impregnated with iron, and therefore the bricks, tiles, and potters' wares, usually become red when burned. The implements, utensils, and instruments, employed in the manufacture of bricks, have been considerably improved, so as to make very good and handsome work, with great despatch, saving labor. The pottery being effected by preparatory horse mills and turning machines, we save the time and work of the operators, and give regularity to the form of their wares. Twenty-two *labor-saving* projects have been offered in brick making alone. This beneficial principle thus frequently occurs in a branch which does not at first view appear susceptible of the advantage of labor-saving machinery. A horse mill might be made to turn a number of potters' forming wheels. Red hearth tiles, of a very nice quality, are made; the clay might be freed from extraneous matter, and prepared in moulds, plain, fluted, or figured, so as to be formed into tablets, facies, columns, pilastres, and other ornamental matters, of the same color as the general brick work. The marble now used for such things, would be left for other and more convenient or necessary purposes. The official returns of manufactures of bricks are every where very defective, and in most places these simple manufactures are entirely omitted. There is some exportation, and much coasting trade, in bricks and various tiles for masonry. The use of unburned bricks, and walls composed of large regular pieces of earth, and earth and sand worked into an adhesive state, with and without lime, has been adopted in some places. Bricks cannot be imported without a loss. The few that arrive are brought as ballast, and do not injure the American manufactory.

THE POTTERY.

The manufacture of ordinary ware, of common potters' clay, is very much extended in the United States. It is of great use in dairies, kitchens, larders, store rooms, sale stores, and manufactories. Crucibles are made in several places. *Black* lead is redundant. Some manufactures of potters' ware, of qualities fit to substitute for queens ware, or British Staffordshire ware, have been established. The manufacture of the common potters' ware, of clay, which becomes red in the kiln, is capable of improvement, by judgment in the choice of clay, and skill in preparing it; also in the formation, glazing, and ornaments. Within a few years, more numerous, and better veins of potters' clay have been discovered, *in consequence of the attention to manufactures*, than had been observed during the seventeenth and eighteenth centuries, which have elapsed since the settlement of North America. The spirit of improvement in every branch of internal industry, affects the establishment of manufactures as rapidly as the ascertaining and making known the suitable qualities of materials, in convenient situations, take place. Every kind of fuel is abundant, the clays are not deficient, and some workmen arise, and others arrive among us, from various countries. The freight, cost of packages, and breakage, and other charges and losses, on potters' ware, are very great.

The lead colored potters' ware, often called stone ware, is also made of clay, and salt, and pot ash. It is of the same kind which was formerly imported from Holland, at a very great expense. This manufacture is from a clay which does not become red in the kiln.

As the establishment of potteries has succeeded in the Atlantic counties, it cannot be doubted that they will be more beneficial in the interior and western districts, where fuel, grounds, and building materials, are cheap, and where the breakage and expenses of transportation of foreign ware, over land, occasion the prices of the unbroken to be excessive. It is affirmed, *in the strongest manner*, by persons of *judgment* and *skill*, that the requisite clays and flints for the branches of the pottery, called English china and queens' ware, are very far beyond any possible wants of this country, for internal consumption or exportation. The Vermont clay is held in much estimation.

There is no manufacture for which this country is now more perfectly prepared than for those of potters' and glass wares, nor is it probable that the progress of any other manufactures will be henceforth so rapid; the consumption is very great and increasing.

GLASS.

The manufacture of glass has made, till of late, a slow but considerable progress. It has been, however, astonishing, that an article so costly in the importation, so much subjected to loss by breaking, in the importation and in the transportation over land, and so universal in its consumption, has not made a rapid progress in the Western and mid-land, and even in the Atlantic sections of so well-wooded a country, so full of the materials. Wood fuel, and consequently alkaline salts, are to be procured with a profit, because the lands from which a glass manufacturer or potter should take them, would be greatly increased in value by the removal of the wood. The diffusion of the knowledge of this art by examination, statement, engravings, and instruction, would produce much gain in the United States. Our inexhaustible stock of wood actually cumbers much excellent soil, and suspends its cultivation and production. Fossil coal is abundant in several extensive districts. Large tracts of land, convenient to the materials, covered with wood, and accommodated with water, are purchasable upon very low terms, and on even long credits.

Seven of the States and districts made returns of twenty-three or more glass manufactories, in 1810, making glass of materials lying every where on the surface of the earth—a vast proportion of which is unused. The amount of goods made was 1,046,004 dollars. When this fact is considered, and the encouragement given to manufactures by the state of things since 1810, by the new duties, and by the war, it cannot be doubted that the necessary and convenient part of the glass manufactory is rapidly becoming sufficient for our consumption. The whole value of the British glass manufactory, in the year 1783, was considered to be 2,800,000 dollars for eleven millions of people; yet they exported considerably to Ireland, their colonies, and to the United States. It appears that our glass works in 1810, were far more numerous and productive than was then supposed. New works have been since erected. There are great savings and large profits to a number of the American glass manufacturers, arising from their obtaining buildings, materials, fuel, and produce, from the lands they purchased, at very low prices, for those works, and from the sure and steady increase in the value of lands so purchased in the United States. The constant improvement in the style of the buildings in this country, the erection of houses in new towns, and on new farms, the extension of these into interior situations, the improvement of the glass manufactory itself, and the export trade, assure to the glass manufacturers in the United States, a good, steady, and increasing demand.

It is manifest that the United States have made great progress in the manufactory of fermented liquors, and it is believed that their lessened proportioned attention to the bread grains, in consequence of the cotton, tobacco, sugar, and indigo cultivations, horse, sheep, and cattle farming and mining, will occasion more future activity in the brewer's, farmer's, and housewife's manufacture of fermented liquors, which will greatly increase the demand for glass bottles. Many old and new branches of manufacture also demand large numbers of those vessels. Our increasing population requires a constant addition. We have not yet discovered any considerable quantity of tin, which is one of the materials to make pewter, and our summers incline the people to use glass drinking cups, (which are indeed preferable, from their facility to be quickly and nicely cleaned) to any other drinking vessel. The people of this country will, therefore, always be great consumers both of the useful and elegant glass wares. The importation of hollow glass ware, and looking glass plates, is extremely expensive, especially to the inhabitants of the interior.

SILK.

The steady and increased application to the prevalent household manufactures has prevented any considerable attention to breeding silk worms. Our manufacture of silk, from the immediate production of the worm in America, is very small. It is chiefly from foreign silk, and foreign silk thread; which last is wrought into fringe, tassels, buttons, and other fancy goods of taste and fashion, and is used in making up clothing and furniture.

The most interesting manufacture of silk for the United States, is that of bolting cloths for our flour mills. There are no difficulties in the way of procuring enough of the raw material to manufacture this *necessary* class of silk goods. It is true that importation may be expected certainly to furnish the quantity of those cloths which we shall want. But the peculiar value, or rather the indispensable necessity for this commodity, renders it desirable to hold it up in the most striking point of view. Holland, without any particular advantage over us in the manufac-

ture, and in some respects less prepared for it than we are, has been induced, probably by her numerous flour mills, and the profits she derived from the manufacture of *bolting cloths*, to enter into it in a greater degree, in proportion to her population, than any other nation. The general silk gauze manufacture, of which this may be considered as a branch, has very much declined; so that experienced weavers might be drawn to America in any requisite number. The necessary importation of raw silk can always be made, if other objects should continue to employ private families. The infirmaries on the Southern estates, which have been already mentioned, would be convenient places for breeding silk worms. The climates of our region of colored population are those of the great silk countries, and persons well enough to move with comfort may tend the silk worm. Connecticut has done much in the production of the proper mulberry tree and of the silk, as well as in the manufacture of cloths of silk, though in a colder climate than those of the worm in Europe and Asia. This worm does well in dry countries. From such facts our capacity in the silk business may be considered as common to a great number of the States.

It appears that countries so successful in commerce and manufactures, and parts of those countries so populous and extensive, prosecute with such steadiness the production and manufacture of silk, that the subject must be worthy of a more profound and minute examination, than has yet been applied to it in the United States. Between the Southern extremities of Italy, Greece, and Spain, which, being peninsular, are probably of the warmth of our State of Louisiana, to the latitude of Presburg, in Hungary, which nearly corresponds in temperature with that of Baltimore, in Maryland, are found the innumerable silk worms of France, Spain, Hungary, Germany, Switzerland, Lombardy, Italy, and Turkey. In most of those countries, the Governments, the merchants, the manufacturers, and the householders, pay a great and increasing attention to the production and commerce of unmanufactured and manufactured silks, of every description and quality. Similar facts occur in the corresponding climates of Asia. In many of those regions of the ancient and modern manufacturing and trading nations, the production, manufacture, and commerce, of silk, have been pursued through a long series of ages. They are maintained at the greatest known height, at the present time, when rival productions, manufactures, and trades, constantly employ an immense mass of capital and population. It is true, also, that there are, or have been, in Great Britain, the whole of the Netherlands, and many parts of Germany, which do not produce silk, very considerable manufactures of that raw material, which they import from Italy, Turkey, and India. These facts satisfactorily prove, that the production of a surplus of silk is profitable in some countries, and that the manufacture of that surplus is found to be advantageous to other countries, which do not produce that material. The Governments and People of the United States cannot observe without impression our constant importations of foreign silk goods, in parcels, amounting, sometimes, on board of a single vessel, to six hundred packages. There does not occur to recollection any employment so suitable for the decrepit, the valetudinarian, and the aged part of the national population. It appears, also, to be compatible with the pursuits of all persons who rarely go abroad, and with those of such as can make it convenient to remain generally at home. Silk is so easily and abundantly producible, that it is found to be the most economical clothing of the poor of China. It requires no ownership nor tenancy of soil. There are some prepossessions against the production of silk in the United States, but the pursuit of it has been so long continued in many countries, and the results are so considerable, that it is much doubted whether the subject is correctly estimated. A complete examination of it, throughout its districts of foreign production, manufacture, and commerce, with the relative examinations in our own country, with the proper application of the whole, would be a useful service.

SALT.

The manufacture of salt, from springs in the interior country, is very imperfectly returned. New York is understood to return about 300,000 bushels per annum, and it is represented that the quantity can be increased. The *Ouabache Saline* made, in 1809, about 130,000 bushels, of which there is no return. Other salt springs have been discovered on the banks of the Kenbawa. The manufacture of salt, (and that of glauber salts, which are procured in the progress of the work) on the sea coast, is considerable and increasing, and has been very favorably affected by a recent discovery. The flowing of the sea near to Cape Henlopen, in the *Delaware State*, occasions a collection of salt water in a great sandy pan, or extensive shallow cavity. In this cavity the evaporation of much of the water appears to take place, while the remainder is absorbed by the sand. This occasions the saltness of the absorbed part to be much increased. That briney water is subject to further evaporation, till it reaches a clayey bottom, which lies under the sand. By uncovering this clay bottom in places, and making short trenches in it, opportunity is given for the evaporated water to pass into them. When taken in vessels from these trenches, the water is found to be strong enough to float an egg, and of course produces a much greater proportion of salt than the common sea water. Sometimes this water from the trenches is converted into salt by mere evaporation. On the French Atlantic coast, such clayey bottoms occur in the salt district, and are highly valued.

It is said that such great pans, or shallow cavities, or receptacles of sea water, are numerous along the coasts of the United States. They ought to be brought into immediate use, as in Europe.

The salt works at Cape Henlopen are stated to produce nearly 2,000 bushels per week, or 100,000 bushels per annum. Only a small part was reported in 1810 in the Delware return. It is believed that the increase has been so considerable as to amount to the quantity now mentioned. This new advantage in salt works may not only occasion a great extension of the manufacture, but may produce savings of labor and fuel. It is possible that situations remote from the mouths of great rivers may be most favorable for salt works, as the sea water is perhaps less briney where a great body of fresh water is disembogued. Islands are found best on the coast of Europe. It may not be amiss to consider the temperature of places, on that coast, where salt is manufactured. Cadiz, Lisbon, and the south of France, (no part of which is in less than 42° and 26′ North,) may be considered as the great sources of salt on the continent of Europe. The coasts and islands of Georgia, and the shores of the Gulf of Mexico, appear to be much more favorable for the manufacture of salt than the southern districts of France, and situations upon the Gulf seem more likely to be suitable than the vicinities of Lisbon and St. Ubes, so far as depends on temperature. Long droughts and a climate of a general dry character must favor the manufacture. Fuel in abundance can be procured in America, where the manufacture by solar heat is not yet found to be practicable.

It is probable that the manufacture of the best pearl ashes, out of the common ashes produced by the fires of the salt makers, might conduce to the profits of salt works. It ought to be remembered, that the ashes of the pine and all other terebinthine woods are considered as unfit for the ordinary manufacture of pot ash.

Other wholesome and agreeable anti-septics are substitutes for salt, and are sufficiently relative to a competent manufactured supply of salt to merit suggestion. A considerable portion of brown or unrefined sugar, or of molasses, rubbed on meat intended to be pickled, or coarse sugar or molasses, mixed with the salt and water in certain proportions, with or without saltpetre, is known to contribute to preserve meat, and to prevent its growing hard. This is a well tried fact, highly interesting to every body, when salt is scarce and dear, and it is peculiarly so to the owners of sugar maple lands. To this method of saving salt, or lessening the demand for it, may be added the adoption of the practice in Canada, and in some parts and families of the United States, of placing meat in a situation to be frozen, and to be retained in that state while it is kept, in winter, for family consumption. Ice houses have the same effect upon the economy of salt, in the warmest seasons, and merit the consideration of the farmers. They are built of logs from our woods, below the surface of the earth, and of logs and a very thick and close thatch, above the surface, for a very small value of labor, and less of materials.

It is a good operation, in manufactures, to make substitutes for such things as cannot be obtained in sufficient quantities. If, therefore, maple sugar and maple molasses shall be made use of to perform a part of *the anti-septic and preservative operations of marine salt*, and are, as we know, of a less scorbutic tendency, it is a great point gained. To make salt less necessary, by the use of the maple or cane sugar, or molasses, by freezing meat, and by ice houses, is equal to the effect of manufacturing salt in greater quantities.

It may be useful to remark, that the parts of the coast of France where the greatest quantities of salt are made, *by the operation of the sun*, are the coast of Britanny, Sainteuze, and the country of Aunis, the most northern of which is of the temperature of our Virginia coast. They manufacture salt by fire, as far north as the mouth of the Seine.

CANNON AND MUSKETS.

The quantity of iron cannon wanted has not, for a long time, been a matter of any difficulty to procure; the price being stipulated, so as to induce to the undertaking, the commodity is obtainable with certainty. It has been already mentioned, that the most approved practice is to cast them in the solid manner, with a spruce head, which, it is supposed, occasions a more perfect formation of a compact piece of ordnance, and is considered as conducing highly to its goodness, at and near the muzzle. The gun is then set in machinery, which turns it with a pressure towards a fixed instrument; this bores a calibre in the solid gun-form mass of iron, with great exactness and beauty.

Cannon are constantly manufactured, when demanded, to a very considerable extent, in the public armories of the Union, and of the States, and on contracts, and for sale to associations of citizens, and to individual purchasers, for use at home, or for exportation. Of these very considerable operations, there are some specific returns for 1810, under the heads of "gun makers," and "boring mills," and, it is presumed, there are some included under that of iron foundries. The public armories, and their manufactures, are not particularly noticed in the returns; they are mentioned, as of 1810 also, in your report, in part.

The improvements in the manufactory of steel, and the experience in the general manufacture of arms, with the exigencies of the times, and, above all, the evidences from the operations of individuals, of the States, and of the Union, under various administrations, that the expense and trouble of a *judicious* and *rigorous* inspection are required to be surely and effectually provided for, have made favorable changes in the condition of this important branch of our manufactures. But it appears highly worthy of consideration, whether, after a proper notice, military guns or pistols should be allowed to be sold, without the evidences of the inspection of a sworn and responsible officer. These are manufactures which obvious considerations require to be placed under a regimen, so well devised, and so strictly executed, as to prevent deception, and its most evil consequences. The numerous facts which have occurred fully prove that unfaithful, or unskilful, or at least insufficient work in this branch, is confined to no time, no place, no persons, no nation, no cost.

THE FINE ARTS AND THE SCIENCES.

The works of human genius and cultivation, which belong to the elegant and magnificent class of the arts, have a very considerable effect upon the convenience, utility, and profits of those things, which are usually called *manufactures*.

A knowledge of architecture is necessary even to the cheapness of construction—geometry, which is the scientific basis of architecture, teaching the operator that, as a square contains the largest area within a certain extent of uncurved outlines, so the walls of a square building are less costly than those of any other right-lined edifice. The strength of the arch is taught in like manner. An analysis of beauty instructs us in the grounds of ornaments of curved lines.

The fine arts, particular painting and sculpture, have beautified the manufactures of alabaster, marble, clay, plaster, and metals, and of wool, linen, cotton, and leather. The fine porcelain of France and Saxony, the statues and paintings of Greece and Rome, the modern imitations of them in paintings, statues, and casts, the elegant miniatures of alabaster, its various flowers and ornaments, the improvements in the composition and in the pottery of wedgewood, the imitations of the antique vases and figures in various gold and silver ornaments and utensils, and indeed of brass, the tapestry of the Ghobelries, embroidery, brocading, dying, engraving, and the printing of linen, cotton, and silken cloths, are among the numerous examples that crowd upon the mind. The fluctuations and disorders of the old world have occasioned innumerable transfers of the instruments, the libraries, the models, the works, the agents, and the lovers, of the fine arts, from thence to the United States. This truth is as simple, absolute, and well-known, as the transfer hither of merino flocks, and of manufactures of fine wool, from their proper original countries. The effects of such transfers of much that was foreign and all that was necessary for the interesting cultivation of the fine arts, either in their distinct and separate character and form, or as pleasing and beneficial auxiliaries to the useful arts and manufactures, are manifest to the attentive observer. A numerous body of professors and instructors, in music, painting, sculpture, architecture, and all the finer branches of human skill and industry, of a character, in their respective arts and sciences, very far indeed above the colonial schools, and such, in numbers, in standing, and in talents, as nothing but the agitated state of Europe could so early have induced or driven hither, are seen in all our principal cities. Even by the musical branch, light as it may appear to many, the useful arts have been improved. The manufacture of every instrument, from the organ to the fife, involving considerable science, exempts us from the costs and expenses of importation, and the exhibition of the *Panharmonicon* has diffused instruction, in an electric style, through every attentive mind, gifted with mechanical talent, or opened by education, in that branch of knowledge.*

The advantages of military architecture, by land and by sea, are perfectly obvious. It involves much and various art and science. Our display of skill in construction for the naval department is not surpassed, whether it be tested by promptitude of exertion, shortness of voyages, exemption from foundering, preservation from the dangers of a lee shore, safety in retreat from a superior foe, forcing an adversary into action, or the all-important workings of our ships of war, throughout the time of actual engagement. The construction and equipment of a ship require much art and science. They involve the use and benefits of the curious mystery of the magnet, those of the discovery of the compass, the science of chemistry, in regard to the generation, refinement, and composition of nitre, the purification of sulphur, the preparation of carbon, and the adjustment of the whole; the doctrines of matter and motion, and of pneumatics and projectiles; the principles and practice of geometry and mechanics; sculpture in the formation of the head and ornaments—a beautiful, extended, and peculiar symmetry; and various other matters in the fine and superior arts and sciences.

The improved state of our manufactures, with their buildings, materials, ingredients, compositions, instruments, and mechanism, involves a knowledge and a practice in wide circles of the fine arts, and of nearly all the sciences.

In the branches of sculpture, the United States exhibit some works of merit, and of greater promise. In the useful part of the engraving department, our progress has been rapid and considerable, because there is a demand for the works of the artists. It has been accompanied by invention, evincing genius. In the ornamental and elegant part of sculpture, enough has appeared to prove that we have the art, if occasions shall draw it into frequent action. In wood, there are very honorable evidences of native talent, in various works of taste and fancy, and there are numerous works of that material in the statuary branch. In our marble, we exhibit some specimens, by foreign artists, far beyond the quality of the materials. The United States may claim eminence from the works of its native and adopted sons, in the various branches of the art of painting, and the superior works of civil architecture.†

INSTRUMENTS AND AGENTS OF MANUFACTURES.

Machinery and processes to effect manufactures, so as to leave the manual industry of a nation for other employments, are of a degree of importance to the United States proportioned to the smallness of the average population on a square mile of our extensive territory. As we possess innumerable horse-powers, applied to digging and raking machines, to turn up and break the soil, and cover the seed grain, under the names of *the plough* and *the harrow*, to our incalculable profit, so we have water mills and steam engines, in numerous instances, and of diversified forms, to manufacture boards, bark, powder, flour, bar and sheet iron, nails, wire, carded wool and cotton, yarn and thread, metal plates of every kind, hair powder, snuff, gunpowder, paper, muskets, scythes, bolts, stocking

*The conception and the execution of this curious and complicated machine are very strong evidences of genius, and of practical mechanical talents.

† The finest paintings may be considered as manufactures; and though temples and other magnificent buildings are not manufactures, they involve, like the works of naval architecture, a great number and variety of the operations and manufactures of the fine and useful arts and trades.

web, various cloths, and printed and other goods. These and many other machines have been obtained from abroad, or derived from the actual and very considerable talents of our own citizens. The complicated silk mill, the first invention for yarn or thread, the fulling mill, and various other mechanical constructions, were acquired by the most extensive manufacturing nation of this time, in Europe, from her neighbors. The wisdom of the world has been, and is, attainable by us, as by other industrious and qualified nations, and the inventive genius of the People of the United States has produced a very great number of curious and valuable instruments and machines.

Various important processes enable us to tan and color skins, brew, distil, rectify, refine, extract, combine, and separate the raw materials or manufactures of the United States. The sciences, and the fine arts, and the useful arts and manufactures, beneficially co-operate to obtain, what would be otherwise unattainable, or attainable with much labor and expense, and less perfection. In this department, foreign sources, the knowledge, and, indeed, the learning and talents of our citizens have yielded to the country vast benefits. Chemistry has rapidly become a very general study. Leather, glass, distilled and fermented liquors, drugs and medicines, dye stuffs, pigments, and all the metals, and the numerous preparations of them, all the salts, all the oils, and all the extracts, tinctures, spirits, and decoctions, with many other things, belong to this class.

It is in this country, as much as in any other, that the civil and religious freedom of the citizens enables them to display the value of, and effectually to use, those strong and various abilities and qualifications for different employments in life, which Divine Providence has imparted to the human mind and body. Such faculties for certain pursuits, when not used, are talents held in an unproductive state. To have kept *Rittenhouse* and *Franklin* in the usual employments of agriculture, would have deprived the country of *the unparalleled planetarium, and of the safe conductor of the electric fire.* But the history of such a man as Galileo presents the obstacles these eminent Americans would have encountered in some countries. It would have been a mine of wealth lost to the country if the talent to invent the saw gin, to prepare cotton for the manufacturer's card, had not been exerted, and if the inventive and fabricating powers of our citizens' minds and bodies had not been applied to steam enginery, to the machinery for nails, to rolling and slitting mills, to card wire making, to carding, spinning, and weaving machinery, to fulling mills, to manufactures of grain, and other ingenious occupations, the curious merits of which are lost in familiarity.

It is a truth of the utmost importance, that there are now in the United States working examples, intelligible models, books of instruction, and qualified workmen, foreign and native, by means of which persons in almost every fine and useful art and manufactory can obtain good instruments, machinery, information, and assistants, to make and conduct valuable establishments for every raw material. The tables prove how extensively these things were diffused, so long ago as the autumn of 1810. Since that period, a very rapid progress and a much wider diffusion in the useful arts and trades have certainly occurred. Many curious and valuable inventions and improvements have taken place in the mechanical and chemical branches, and in the system of labor and political economy. Every month, every week, produces additions to them. Among these are distillation by steam, the pendulum and lever mill, the machine for splitting skins, the pressed nail mill, the great increase of chemical preparations for dyers, colormen, and manufacturers, the conversion of fossil coal into a pigment, the cask for perserving fermented liquors on tap in sound condition, weaving machinery in several new forms, the manufacture of edge tools from rolled steel, various improvements to save fuel, the variations and extensions of the application of steam, the manufacture of opium from the common red poppy and from the lettuce, the increase of the pharmaceutic preparations to the number of seventy, the division of labor in the cultivation of the cane, activity in the manufacture of the currant wine, the tanning of deer skins, activity and ingenuity in the substitutions for wool, by the manufacturing of thick and warm cotton goods, and by cotton warps under woollen woofs, the machine for manufacturing dipt candles, the activity, extension, and improvement of the sheep breeding and farming, the new employment of the children in the cities, boroughs, and villages, and the active employment of the females in general in manufactures, the extension and facilitation of communication between the producers and importers and the manufacturing citizens, by the various and unprecedented improvements in the post office department, the extension of the funds of the manufacturers by many of the banks, which are solidly and rigidly founded, constituted, and administered, the introduction of new exotic raw materials, by means of commerce, and of laborers, artisans, and manufacturers, and processes of every branch from various foreign nations. Foreign masters, as well as journeymen and foreign capitalists, have discovered that the United States afford extensive opportunities to employ themselves and their money in manufactures and the useful arts, as well as in commerce, navigation, stocks, banks, and insurance companies. These branches are as open to them here as are agriculture and the purchase of lands and houses in the most favorable States, or as they are to a native or naturalized citizen. Patented monopolies, processes, machinery, and tools, engrossed, for a time, by the foreign inventor in Europe, may, of course, be used here by all persons, without restraint or injury. In this high inventive and learned age these opportunities, in such a country as the United States, often redound to the great benefit of respectable foreigners, as well as to ourselves.

It has been attempted, by means of the marshals' returns, by a resort to other documents, by careful recollections, by observation, and by inquiry, to present in this digest such a statement of pertinent facts as appeared suitable to compose a body of convincing evidence, respecting the reality, the situation, the nature, the magnitude, the variety, the benefits, the materials, the means, and the tendencies, of the national manufactures. I respectfully submit a well considered and confident opinion, that this internal branch of trade has become, and will continue to be, productive of the most solid benefits to the landed and other interests of the country, and to give very considerable extension to the navigation, fisheries, coasting trade, and foreign commerce, of the United States.

It was believed that the design of the present resolution of the Legislature was to procure facts on which they could rely, and in the best form admitted by the materials; and not estimates, which might be partial, erroneous, and, from their nature, doubtful. Estimates in innumerable details would diminish the force the returned facts would possess, separately presented. When it was observed that a single county in Massachusetts reported 89,600 common sheep, that one other returned only 10,000, another 1,939, another 1,600, and that eight others, abounding in sheep, returned none; that the statement from New Jersey was still more imperfect, and that twenty-one States, districts, and territories, did not return their flocks; that there were but eight returns of blacksmiths' work, from $3,998 to $1,572,627; that, though one State reported nearly two spinning wheels to a family, there were fourteen omissions to return such wheels, with a multitude of similar facts, a present attempt to estimate in complete detail appeared likely to wrap up the principles, and the quantities, values, and other facts, which the returns exhibit, in a volume of matter that would obscure or diminish their proper and natural impression, and give rise to inconvenient objections to the whole document. I am, indeed, of opinion, that the extensive local knowledge, and very diversified information necessary to a *detailed* estimate, which should extend to the various cities, towns, villages, counties, and townships, defective in their returns, or entirely unreturned, cannot be claimed by any individual. But, since it has been the desire of the Treasury Department that the best estimate that can be made should be attempted, I have very carefully examined and compared all those things which are of a nature to afford a sound foundation for such an operation. The defects of the local returns, the importation and production of raw materials, food, forage, fossil coal, and wood fuel, and the possession of mill seats, manufacturing capitalists, white population, machinery, and native and foreign manufactures, have been duly observed and considered, and an estimate of the whole value of the manufactures of each State, territory, and district, for the year of the returns, has been so accomplished as to satisfy my own mind, in a considerable degree, as to its total amount, and to occasion me strongly to hope, that the amounts for the States, and other sections, respectively, are not materially erroneous.

Considering that the manufactures actually reported by the marshals and secretaries of territories, extremely imperfect as many of the subordinate returns really are, in quantities, valuations, and even in notices of numerous small and great known manufactures, amount to the sum of $127,694,602, after many goods have been deducted, which are not always classed, at least by commercial men, under the head of manufactures, I have ventured respectfully to offer an estimate of the whole manufactures of the United States, as worth, in the year 1810, $172,762,676. The facility of retaining and steadily extending this valuable branch of the national industry is manifested by its early and spontaneous commencement in every county and township, and by its nearly spontaneous and costless growth, with such aids only as have not occasioned any material expense or sacrifice to agriculture or commerce,

since they were chiefly incidental to necessary revenue, or resulted from our distance from the foreign consumers of our productions, and manufactures of our supplies. The comparative importance of the manufacturing branch, in the business of the country, will be illustrated by the reflections, that the greatest value, in one year, of the exports of American productions and manufactures, has been $48,000,000, and the like value of the exports of foreign productions and manufactures, $60,000,000, under very extraordinary and transitory circumstances, which may never again occur. Foreign and domestic exports, in the greatest year, having thus amounted to $108,000,000, a nett profit of ten per cent. on the exports, and the same on the imports, being 21,600,000 dollars; a nett freight of vessels, worth 45,000,000 dollars, estimated at 10 per cent. outwards and the same inwards, being 9,000,000 dollars; and the aggregate of these great national items of mercantile trade being 137,000,000 of dollars, a comparison of the *manufacturing* and commercial branches of *the national trade* may be made and considered, and, as it is believed, without any probability of material or dangerous errors. Some confirmation of this view of our national operations, *mercantile* and *manufacturing*, may be drawn from the facts, that, in years of general peace and of regular and prosperous commerce, from 1785 to 1787, the average exports of England *alone*, with about 8,500,000, inhabitants, amounted to 70,000,000 of dollars; while their manufactures were computed at 266,000,000 of like money. By means of this great foreign case, as stated for their legislative use, and by means of the case of the United States, as it may be found to stand, after the proper investigations, it is probable that expedient and equitable measures may be occasionally or systematically devised.

The public expenses, incurred to promote, accommodate, and protect commerce, however moderate, just, and necessary, have been very considerable, compared with those incurred to promote manufactures. A *portion* of the navy, the beacons, buoys, light houses, and public piers, with a part of the diplomatic and consular establishments, have occasioned expenditures, which, however reasonable, expedient, and equitable, are for the proper benefit of commerce. Nothing, equal to this, has been done for manufactures. The mere interest of the aggregate of those commercial expenses, for a single year, would produce, it is believed, new and important lights, guides, and aids, to all who are politically, professionally, or incidentally interested in the subject of manufactures. Such being the truth as to any past expenditures, occasioned by this branch of the internal industry, it is conceived to be a duty to state it, as a relative fact, subject to examination and consideration.

This suggestion appears the more interesting, when it is remembered that the persons who, at this time, compose the entire body of the American manufacturers, their assistants and families, with a just addition for those engaged in household manufactures and upon the estates of the planters and farmers, constitute the second class of the national population, in respect to numbers. They are native, adopted, and foreign; adults and minors; rich, substantial, and poor; male and female. Our Federal and State constitutions and laws secure to them the right to pursue their occupations, and to obtain comfort and prosperity, in common with the rest of the citizens and inhabitants. They are diffused through all the States, districts, and territories; all the cities, towns, and villages, and all the counties, townships, and hundreds. They are found in every vicinity, and even in most of the private families. They are a part of the constituents of every member of the Territorial, State, and National Legislatures and administrations, and are of every church known among us. They constitute a great portion of the militia, contribute to fill the posts and ranks of the army, are parts of its necessary organization in several of their proper arts and trades, appear in numbers on the rolls of the mercantile vessels, of the public and private armed ships, and of the workmen they carry to preserve them from injury or destruction, by accident, tempest, or battle. They possess and employ property, real and personal, to a very large amount, and greatly contribute to the public revenues of the States, and of the Union, in the form of direct taxes, and duties on imports or consumption.

Opinions have been advanced in some countries, unfavorable to *the morals* of the manufacturers. But it does not appear that there is more vice among the description of persons indicated in the preceding paragraph, than in some other extensive classes of our population. Perhaps the smugglers, by violence and deception, are the most immoral description of *persons of business* in every civilized community. Their misconduct is, at the same time, most injurious to the country. The system, adopted at the manufactory of Humphreysville, in Connecticut, with respect to education, manners, discipline, morals, and religion, is an interesting evidence that the People of the United States may quicken and increase the virtues of the rising generation, and reform the degenerate of later years, by a humane and politic system in the large manufactories. It may be correctly observed, that, while no commotions have dishonored the reputation of the manufacturers in this country, from this class of our citizens there have arisen Nathaniel Greene, Benjamin Franklin, and David Rittenhouse, respectfully conceived to be comparable, without disadvantage to their respective memories and to their manufacturing brethren, with any equal number of ornaments and benefactors to their country, of any other single profession or occupation. The field of manufacturers, represented, in other parts of the world, to be fruitful in mischief and turbulence, has produced here a body of firm supporters of our constitutions and laws, and the most respectable examples of the civic virtues.

When it is considered that natural history unfolds the works of Divine Providence in the formation of our earth, of its productions, and of all its animated tenants; that chemistry displays their values, their relations, and their uses; general philosophy and particular geometry annually teaches man more and more to know the principles, the powers, and the laws, involved in the stupenduous system of the universal frame; and when it is remembered that the arts and manufactures are the practical application of this extensive and precious body of human science, the branch of the national industry which has engaged the attention of Congress appears to be worthy of the most profound investigation and the most perfect display.

I have taken the liberty of detaining this statement to the last day permitted by your instruction, in the hope that, by the means which I had adopted, I should obtain additional information from several of the States, in the North and in the South, whose returns are manifestly and greatly defective. But none have been received. I therefore beg leave to conclude, with the remark that the form and details of the succeeding tables may facilitate the measures of the Government of the Union and of the States, in causing their officers occasionally to report further information, concerning particular branches, and respecting manufactures in general, with their raw materials, their means, and their instruments.

Submitting with perfect deference the preceding statement in all its details,

I have the honor to be, sir, your respectful servant,

TENCH COXE.

To the Secretary of the Treasury.

In the course of the numerous and diversified operations, occasioned by the deliberate execution of this digest and statement, constant and very close attention has been applied to those facts which have occurred throughout the Union, since the autumn of the year 1810, from which a judgment of the condition of the manufactures of the United States could be safely formed. It has resulted in a thorough conviction that, after allowing for the interruptions to the importations of certain raw materials, the several branches, and the States, territories, and districts, have advanced, upon a medium, at the full rate of twenty per centum, which would give an aggregate, for this year, of 207,315,211 dollars. In this increase, the State of New York is considered to have most largely partaken, especially by means of her joint stock companies. But, as it is best to make ample allowances for some repetitions of articles, which are inextricably involved in the subordinate returns, a sincere and well reflected opinion is respectfully submitted, that the whole People of the United States, taken, in 1813, at eight millions of persons, will actually make, within this year, manufactured goods (exclusively of the doubtful) to the full value of two hundred millions of dollars, or forty five millions of pounds sterling.

June 21*st*, 1813.

Part III.

A series of Tables of the several branches of American Manufactures, exhibiting them by States, Territories, and Districts, so far as they are returned in the reports of the Marshals, and of the Secretaries of the Territories, and their respective assistants, in the autumn of the year 1810; together with similar returns of certain doubtful goods, productions of the soil, and agricultural stock, as far as they have been received.

Apparel & Furniture, Goods of Cotton, Woollen, Flaxen, Hempen, Silk, Yarn, or Thread.

States, Territories, and Districts.	Cotton goods, in families, &c.		Cotton manufacturing establishments.			Cotton Duck.		Mixed goods, and cotton goods chiefly mixed.		Flaxen cloths in families, &c.	
	Yards.	Value in dollars.	No.	Yards made.	Value in dollars.	Pieces.	Value in dollars.	Yards.	Value in dollars.	Yards.	Value in dollars.
Maine, (District)	811,912	324,765	3								
Massachusetts,	-	-	54	36,000	28,600	200	6,000				
New Hampshire,	515,985	-	12	-	-	-	-	930,978	-	1,090,320	
Vermont,	131,326	39,398	2	-	-	-	-	-	-	1,859,931	650,976
Rhode Island,	2,111,729	844,591	28	-	-	-	-	-	-	299,438	89,831
Connecticut,	-	-	14	-	-	-	-	-	-	2,362,078	800,359
New York,	216,013	69,124	26	-	-	-	-	-	-	5,372,645	2,014,742
New Jersey,	-	-	4	17,500	2,625	-	-	136,856	75,977	847,469	350,823
Pennsylvania,	611,481	-	64	65,326	-	-	-	-	-	2,990,822	
Delaware,	661	661	3	-	-	-	-	-	-	280,369	132,640
Maryland,	-	-	11								
Virginia,	3,007,255	-	-	-	-	-	-	1,272,322	-	4,918,273	
Ohio,	56,072	43,660	2	-	-	-	-	-	-	1,093,031	425,149
Kentucky,	-	-	15								
North Carolina.											
East Tennessee.											
West Tennessee,	1,790,514	-	4								
South Carolina,	3,083,188	1,541,594	-	-	-	-	-	108,627	77,125	690	345
Georgia,	3,688,534	1,797,265	1	3,148	2,171	-	-	-	-	1,790	1,790
Orleans Territory,	133,180	106,544									
Mississippi Territory,	342,472	256,854	22	-	-	-	-	-	-	450	394
Louisiana Territory.											
Indiana Territory,	54,977	34,307	1	-	-	-	-	15,668	9,505	92,740	39,425
Illinois Territory.											
Michigan Territory,	-	-	-	-	-	-	-	-	-	1,216	1,098
Columbia, (District)	26,000	19,500	3	25,000	12,500						
	16,581,299		269	146,374		200		2,464,451		21,218,640	

Apparel and Furniture, Goods, &c.—Continued.

States, Territories, and Districts.	Mixed cloth, & hempen cloth chiefly mixed.		Hempen cloth manufacturing establishments.			Blended, and unnamed cloths and stuffs.		Tow cloth.	
	Yards.	Value in dollars.	Pieces of sail duck.	Yards of cloth.	Value in dollars.	Yards.	Value in dollars.	Yards.	Value in dollars.
Maine, (District)	-	-	-	-	-	1,021,047	255,262		
Massachusetts,	-	-	3,025	-	80,813	4,048,209	2,060,576	60,000	33,000
New Hampshire,	-	-	-	-	-	112,540	-	720,989	
Vermont,	-	-	-	-	-	191,426	72,742		
Rhode Island.									
Connecticut,	-	-	-	-	12,148	605,675	241,223		
New York,	-	-	-	-	-	180,659	63,231	21,721	6,516
New Jersey,	-	-	-	-	-	582,539	480,808		
Pennsylvania,	1,801,025	-	-	36,714					
Delaware,	17,820	10,578							
Maryland,	-	-	-	-	-	1,755,963	1,013,320		
Virginia.									
Ohio,	-	-	-	-	-	701,156	418,244		
Kentucky,	-	-	-	-	-	4,685,385	2,057,081		
North Carolina,	-	-	-	-	-	7,376,154	2,989,140		
East Tennessee,	-	-	-	-	-	-	624,194		
West Tennessee,	-	-	-	-	-	228,193			
South Carolina.									
Georgia,	2,348	2,174	-	-	-	471,065	325,623		
Orleans Territory.									
Mississippi Territory.									
Louisiana Territory.									
Indiana Territory,	-	-	-	-	-	61,503	46,748		
Illinois Territory,	-	-	-	-	-	90,039	54,023		
Michigan Territory.									
Columbia, (District)	-	-	-	-	-	20,000	20,000		
	1,821,193		3,025	36,714		22,131,553		802,710	

General Exhibit—Continued.

Apparel and Furniture, Goods, &c.—Continued.

STATES, TERRITORIES, AND DISTRICTS.	Woollen cloth in families, &c.		Woollen cloth manufacturing establishments.			One silk manufactory.		Blankets of wool.		Carpeting and coverlets.	
	Yards.	Value in dollars.	No.	Yards made.	Value in dollars.	Yards.	Value in dollars.	No.	Value in dollars.	Yards.	Value in dollars
Maine, (District) -	812,796	487,678	1	2,000	5,250						
Massachusetts, -	-	-	1	6,860	10,290						
New Hampshire, -	900,273										
Vermont, -	1,207,976	905,982	2								
Rhode Island, -	151,315	121,052	2	11,000	10,000						
Connecticut, -	1,119,145	1,098,242	15								
New York, -	3,257,812	2,850,585									
New Jersey, -	374,313	360,632	-	-	-	1,800	1,800	278	1,112	200	60
Pennsylvania, -	997,346	-	-	30,666	-	-	-	-	-	9,034	9,049
Delaware, -	63,943	63,943	2	20,500	41,000						
Maryland, -	-	-	1	-	-	-	-	-	-	750	2,500
Virginia, -	408,224										
Ohio, -	93,074	112,485									
Kentucky.											
North Carolina.											
East Tennessee.											
West Tennessee, -	34,141										
South Carolina, -	72,636	58,109									
Georgia, -	5,591	4,449									
Orleans Territory.											
Mississippi Territory,	7,898	10,267									
Louisiana Territory.											
Indiana Territory, -	19,378	29,067									
Illinois Territory.											
Michigan Territory,	2,405	2,372									
Columbia, (District)											
	9,528,266		24	71,026		1,800		278		9,984	

Apparel and Furniture, Goods, &c.—Continued.

STATES, TERRITORIES, AND DISTRICTS.	Bagging (for cotton) of hemp.			Mixed cloths, & flaxen cloths chiefly mixed.		Cotton, woollen, hempen, & flaxen manufacturing establishments.	Value of all kinds of cloths and stuffs.	Web lace and fringe.	
	Establishments.	Yards.	Value in dollars.	Yards.	Value in dollars.		Dollars.	Yards.	Value in dollars.
Maine, (District) -	-	-	-	-	-	-	1,072,955		
Massachusetts, -	-	-	-	-	-	-	2,219,279	-	10,000
New Hampshire, -	-	-	-	-	-	-	1,760,417		
Vermont, -	-	-	-	-	-	-	1,953,277	1,240	174
Rhode Island, -	-	-	-	-	-	-	1,065,474	20,000	3,120
Connecticut, -	-	-	-	-	-	-	2,151,972		
New York, -	-	-	-	-	-	-	5,004,198		
New Jersey, -	-	-	-	-	-	-	1,273,837		
Pennsylvania, -	-	-	-	-	-	5	4,060,772	721,850	96,246
Delaware, -	-	-	-	-	-	-	248,822		
Maryland, -	-	-	-	-	-	-	1,015,820		
Virginia, -	-	-	-	-	-	-	4,611,445		
Ohio, -	-	-	-	-	-	-	999,538		
Kentucky, -	13	453,750	159,445	-	-	-	2,216,526		
North Carolina. -	-	-	-	-	-	-	2,989,140		
East Tennessee, -	-	-	-	-	-	-	624,194		
West Tennessee, -	-	-	-	-	-	-	1,051,115		
South Carolina, -	-	-	-	2,000	1,050	-	1,678,223		
Georgia, -	-	9,463	5,032	10,512	7,138	-	2,145,642		
Orleans Territory, -	-	-	-	-	-	-	106,544		
Mississippi Territory,	-	-	-	-	-	-	267,515		
Louisiana Territory.									
Indiana Territory, -	-	-	-	-	-	-	159,052		
Illinois Territory, -	-	-	-	-	-	-	54,023		
Michigan Territory,	-	-	-	-	-	-	3,470		
Columbia, (District)	-	-	-	-	-	-	52,000		
	13	463,213		12,512		5	38,785,250	743,090	109,540

General Exhibit—Continued.

Apparel and Furniture, Goods, &c.—Continued.

STATES, TERRITORIES, AND DISTRICTS.	Cotton and wool spun in mills.		Yarn.		One silk manufactory.*		Hempen and flaxen yarn.		
	Pounds spun.	Value in dollars.	Pounds.	Value in dollars.	Yards.	Value in dollars.	Mills.	Tons made.	Value in dollars.
Maine, (District)									
Massachusetts,	838,348	931,906							
New Hampshire.									
Vermont,	8,960	8,960	-	1,688					
Rhode Island,	433,815	305,824							
Connecticut.									
New York.									
New Jersey,	8,200	9,225	17,200	12,890					
Pennsylvania.	403,681	354,962	-	-	-	-	6	26	5,160
Delaware,	130,000	91,000							
Maryland,	96,760	111,274							
Virginia.									
Ohio,	10,000	11,250							
Kentucky.									
North Carolina.									
East Tennessee.									
West Tennessee,	13,000	9,495							
South Carolina.									
Georgia.									
Orleans Territory.									
Mississippi Territory.									
Louisiana Territory.									
Indiana Territory,	-	150							
Illinois Territory.									
Michigan Territory.									
Columbia, (District)									
	1,942,764	1,834,046	17,200	14,578			6	26	5,160

Apparel and Furniture, Goods, &c.—Continued.

STATES, TERRITORIES, AND DISTRICTS.	Stockings.			Shirt Buttons.		Sewing silk and raw silk.		Thread.	
	Manufactories.	Pairs made.	Value in dollars.	Dozen.	Value in dollars.	Pounds.	Value in dollars.	Runs and skeins.	Value in dollars.
Maine, (District)									
Massachusetts,	-	37,951	28,453	-	-	103	618		
New Hampshire.									
Vermont,	-	24,129	17,737	-	-	-	-	4,742,920	189,716
Rhode Island,	-	14,760	7,380	-	-	-	-	15,600	976
Connecticut,	-	-	111,021	-	-	-	28,503		
New York,	-	-	-	-	-	-	-	43,680	7,644
New Jersey,	-	15,837	11,877						
Pennsylvania.	†	107,508	134,406	7,968	404				
Delaware,	-	6,563	4,759						
Maryland,	-	41,088	23,546						
Virginia,	-	227,578	227,578						
Ohio.									
Kentucky.									
North Carolina.									
East Tennessee.									
West Tennessee.									
South Carolina.									
Georgia,	-	5,685	5,685						
Orleans Territory,	-	300	300						
Mississippi Territory.									
Louisiana Territory.									
Indiana Territory.									
Illinois Territory.									
Michigan Territory.									
Columbia, (District)									
		481,399	572,742	7,968	404	103	29,121	4,802,200	198,336

* See preceding page.

† See stocking looms and establishments, under the general head of "instruments and machinery," &c.

General Exhibit—Continued.

Instruments and Machinery for the manufacture of cotton, flax, hemp, wool, and silk, into Cloths, &c.

STATES, TERRITORIES, AND DISTRICTS.	Pairs of hand cards.	Spinning wheels, for cotton, flax, and wool, &c.	Looms for cloths of cotton, wool, &c.	Manufactories of Reeds.		Stocking looms and establishments	Carding Machines.		
				Reeds made.	Value in dollars.		Number.	Pounds carded.	Value carded, in dollars.
	Number.	Number.	Number.			Number.			
Maine, (District)	-	-	16,057	-	-	-	75	450,255	
Massachusetts,	-	-	22,564	-	-	-	180	797,236	236,19[illegible]
New Hampshire,	-	-	20,970	-	-	-	109	478,000	228,1[illegible]0
Vermont,	-	67,756	14,801	430	545	-	139	798,500	47,9[illegible]0
Rhode Island,	-	-	4,622	-	-	-	23	51,300	10,[illegible]30
Connecticut,	-	-	16,132	-	-	-	184	504,088	
New York,	-	-	33,068	-	-	-	413	1,881,596	940,798
New Jersey,	-	-	4,648	800	1,000	-	128	257,400	14[illegible],854
Pennsylvania,	55,963	133,007	17,577	-	3,025	136	340	1,940,350	19[illegible],257
Delaware,	-	-	2,005	-	-	-	11		
Maryland,	-	-	6,388	-	-	10	32	67,936	[illegible]4,516
Virginia,	-	13,381	40,856	-	-	2	96		
Ohio,	-	-	10,856	-	-	-	18	86,000	8,600
Kentucky,	-	-	23,559	-	-	-	21	75,100	
North Carolina,	-	128,484	40,978						
East Tennessee,	-	-	6,963						
West Tennessee,	-	-	10,353						
South Carolina,	-	5,334	14,938	-	-	-	4	3,500	350
Georgia,	-	20,058	13,290						
Orleans Territory,	-	518	993						
Mississippi Territory,	-	-	1,330	-	-	-	1		
Louisiana Territory,	-	1,777	601						
Indiana Territory,	-	1,350	1,256						
Illinois Territory,	-	630	460						
Michigan Territory,		120	17						
Columbia, (District)	-	328	110	-	-	-	2	26,000	13,000
	55,963	372,743	325,392	1,230	4,570	148	1,776	7,417,261	1,837,508

Instruments, Machinery, &c.—Continued.

STATES, TERRITORIES, AND DISTRICTS.	Fulling Mills.			Labor-saving Machinery.												
	Number.	Yards fulled.	Value fulled, in dollars.	Drawing and roving machines.	Mules.	Billies.	Jennies.	Throssels.	Twisters.	Spooling machines.	Stretchers.	Looms with fly shuttles.	Water frames.	Reeds.	Patent shearing machines.	Wool pickers.
Maine, (District)	59	357,386	89,346													
Massachusetts,	221	730,948	442,401				9									
New Hampshire,	135	497,500	420,400													
Vermont,	166	942,960	235,740	2	-	3	23	-	-	-	-	5	-	-	1	
Rhode Island,	24	42,418	11,085	-	3	-	-	1								
Connecticut,	218															
New York,	427	1,811,005	2,263,756													
New Jersey,	52	204,640	213,880	3	6	4	8	2	1							
Pennsylvania,	213	687,383	306,063	1	76	45	43	7	5	1	1	206	7	2	1	14
Delaware,	8															
Maryland,	28	37,745	34,445	6	1	1	5	-	-	-	-	2	-	2		
Virginia,	55	40,911	10,228													
Ohio,	21															
Kentucky,	33	53,038	78,407													
North Carolina,	20	45,226	2,607													
East Tennessee,	1	-	6,250													
West Tennessee,	1	1,800	2,700													
South Carolina,	-	-	-	-	-	-	172									
Georgia,	-	-	-	1	1	1	39		-	-	-	8				
Orleans Territory.																
Mississippi Territory.																
Louisiana Territory.																
Indiana Territory.																
Illinois Territory.																
Michigan Territory.																
Columbia, (District)	-	-	-	8	-	-	-	-	-	-	-	3	-	1		
	1,682	5,452,960	4,117,308	21	87	53	299	10	6	1	1	224	7	5	2	14

General Exhibit—Continued.

Instruments and Machinery for the manufacture of cotton, flax, hemp, wool, and silk, into Cloths, &c.—Continued.

STATES, TERRITORIES, AND DISTRICTS.	Labor-saving machinery—Continued.							Wire Card Manufactories.				
	Spinning frames.	Spindles.	Manufactories for making cotton rollers.	Machines for cutting and setting card teeth.	Wheel Irons.			Manufactories.	Hand cards made.	Value in dollars.	Feet of cards.	Value in dollars.
					Manufactories.	No. made.	Value in dollars.		*dozen.*			
Maine, (District)	-	780										
Massachusetts,	-	19,448	-	-	-	-	-	4	9,953	78,998	14,400	33,000
New Hampshire,	-	5,956										
Vermont,	-	804										
Rhode Island,	25	21,178										
Connecticut,	-	11,883										
New York,	-	12,293										
New Jersey,	1	11,848										
Pennsylvania,	6	8,849	1	1	1	2,400	700	1	-	400		
Delaware,	-	1,822										
Maryland,	6	12,500										
Virginia,	17	971										
Ohio,	-	768										
Kentucky,	-	1,656										
North Carolina,	56	1,420										
East Tennessee.												
West Tennessee,	-	396										
South Carolina,	-	6,341										
Georgia,	91	2,819										
Orleans Territory.												
Mississippi Territory,	-	807										
Louisiana Territory.												
Indiana Territory.												
Illinois Territory.												
Michigan Territory.												
Columbia, (District,)	2	108										
	204	122,647	1	1	1	2,400	700	5	9,953	79,398	14,400	33,000

Instruments, Machinery, &c.—Continued.

STATES, TERRITORIES, AND DISTRICTS.	Floor cloth stamping establishments.			Weaving machines, by water.	Mills for making machinery for manufacturing cotton and wool.		Machine makers.		Spinning wheel makers.		
	Number.	Yards stamped.	Value in dollars.		Number.	Value in dollars.	Number.	Value of machines in dollars.	Number.	Spinning wheels made.	Value in dollars.
Maine, (District)											
Massachusetts,	-	-	-	-	-	-	-	-	-	6,393	17,982
New Hampshire.											
Vermont.											
Rhode Island,	-	-	-	-	12	43,500					
Connecticut.											
New York.											
New Jersey.											
Pennsylvania,	1	1,500	3,000	-	-	-	3	7,500			
Delaware.											
Maryland,	-	-	-	1							
Virginia.											
Ohio.											
Kentucky.											
North Carolina.											
East Tennessee.											
West Tennessee.											
South Carolina.											
Georgia.											
Orleans Territory											
Mississippi Territory.											
Louisiana Territory,	-	-	-	-	-	-	-	-	5		
Indiana Territory.											
Illinois Territory.											
Michigan Territory.											
Columbia, (District.)											
	1	1,500	3,000	1	12	43,500	3	7,500	5	6,393	17,982

General Exhibit—Continued.

STATES, TERRITORIES, AND DISTRICTS.	*Hats.*							*Iron Works, and Manufactures of Iron and Steel.*				
	Patent Hat Looms.			Hatteries.				Furnaces.				
	Looms.	Hats made of cotton, also straw.	Value in dollars.	Number.	Wool and mixed hats.	Fur hats.	Value in dollars.	Blast furnaces.	Air furnaces.	Total number.	Tons made.	Value in dollars.
Maine, (District)	-	-	-	-	-	60,123	160,968	-	2	2		
Massachusetts,	-	-	-	-	-	142,645	415,167	-	-	-	2,340½	154,700
New Hampshire,	-	-	-	-	36,700	17,160	106,500					
Vermont,	-	-	-	-	96,760	-	193,520	8	2	10	1,246	122,000
Rhode Island,	-	-	-	-	106,300	4,987	269,992	-	9	9	17	3,970
Connecticut,	-	-	-	-	-	-	522,209	-	-	8	-	46,180
New York,	-	-	-	124	104,014	-	260,035	11	10	21	3,359	362,020
New Jersey,	-	-	-	-	-	31,524	94,052	-	-	12	5,859	361,932
Pennsylvania,	1	500	250	532	474,924	45,369	1,288,246	44	6	50	26,878½	1,301,343
Delaware,	-	-	-	-	500	7,267	29,795					
Maryland,	-	-	-	106	-	97,995	321,712	9	1	10	5,500	249,653
Virginia,	-	-	-	-	276,267	-	397,979	16	2	18	6,930¾	171,312
Ohio,	-	-	-	-	-	-	-	-	-	3	1,187	109,090
Kentucky,	-	-	-	-	-	-	-	-	-	4	4	1,000
North Carolina,	-	-	-	-	-	25,200	79,400					
East Tennessee,	-	-	-	-	-	-	47,844	-	-	2	-	12,779
West Tennessee,	-	-	-	-	-	-	-	-	-	4	587	85,298
South Carolina,	-	-	-	43	-	8,236	36,045					
Georgia.												
Orleans Territory,	-	-	-	15	-	4,560	36,480					
Mississippi Territory.												
Louisiana Territory,	-	-	-	14								
Indiana Territory.												
Illinois Territory.												
Michigan Territory,	-	-	-	2	-	600	3,800					
Columbia, (District,)	-	-	-	6	-	12,000	60,000					
	1	500	250	842	1,095,465	457,666	4,323,744	88	32	153	53,908¾	2,981,277

Iron Works, and Manufactures of Iron and Steel—Continued.

STATES, TERRITORIES, AND DISTRICTS.	Bloomeries.			Forges.			Trip Hammers.			Rolling and Slitting Mills.				
	Number.	Tons.	Value in dollars.	Number.	Tons of bar iron, &c. made.	Value in dollars.	Number.	Tons of wrought iron.	Value in dollars.	Number.	Tons rolled iron.	Tons slit iron.	Tons of rolled or slit iron.	Value in dollars.
Maine, (District)	-	-	-	-	-	-	14							
Massachusetts,	-	-	-	37	1,418	214,642	11	-	-	-	-	1,900	-	318,600
New Hampshire,	-	-	-	5	1,120	151,200	42							
Vermont,	2	-	18,800	27	921	113,640	65	-	78,574					
Rhode Island,	2	-	-	3	50	10,500	35	-	6,500	1	-	-	20	3,300
Connecticut,	-	-	-	48	1,450	183,910	32	-	91,146	2				
New York,	7	212	21,200	48	1,684	168,400	49	-	-	1	-	-	230	33,120
New Jersey,	77	2,289	139,835	25	1,235	132,450	6	600	48,200	3	-	-	850	30,000
Pennsylvania,	4	-	16,000	78	10,969	1,156,405	50	-	73,496	18	4,502	98	-	606,426
Delaware,	-	-	-	5	215	23,220	-	-	-	3	-	-	1,200	156,000
Maryland,	-	-	-	15	2,435¼	280,990	1	-	200	2	-	-	480	64,000
Virginia,	8	-	-	28	2,740	313,980	10	-	29,782	2	-	-	-	4,500
Ohio,	1	50	9,400											
Kentucky,	-	-	-	3	52½	10,600								
North Carolina,	18	-	-	-	-	-	1	-	-	2				
East Tennessee,	6	-	17,799	3	-	38,278								
West Tennessee,	-	-	-	4	251¾	72,168								
South Carolina,	9													
Georgia,	1	13⅓	3,000	1	-	3,680								
Orleans Territory.														
Mississippi Territory.														
Louisiana Territory.														
Indiana Territory.														
Illinois Territory.														
Michigan Territory.														
Columbia (District)														
	135	2,564⅓	226,034	330	24,541	2,874,063	316	600	327,898	34	4,502	1,998	2,780	1,215,946

General Exhibit—Continued.

Iron Works, and Manufactures of Iron and Steel—Continued.

STATES, TERRITORIES, AND DISTRICTS.	Naileries.			Boring Mills.				Gun Smiths.					
	Number.	Pounds of Nails made.	Value in dollars.	Number.	Gun barrels bored.	Cannon bored.	Value in dollars.	Gun Manufactories.	Gunsmiths.	Guns.	Rifles.	Other.	Amount in dollars.
Maine (District)	6	1,265,594	19,929										
Massachusetts,	-	-	715,585	-	-	-	-	-	-	-	-	19,095	229,085
New Hampshire,	14	203,840	19,150										
Vermont,	67	322,560	34,560										
Rhode Island,	6	164,700	16,470	-	-	-	-	1	-	800	-	-	9,600
Connecticut,	18	-	27,092	-	-	-	-	-	-	4,400	-	-	49,050
New York,	44	2,292,960	275,155										
New Jersey,	11	957,480	96,346	-	-	-	-	1	-	1,500	-	-	15,000
Pennsylvania,	175	7,270,825	760,862	3	1,670	106	8,745	115	-	7,470	2,389	307	176,370
Delaware,	1	201,600	16,200										
Maryland,	21	1,841,280	160,150	-	-	-	-	-	10	-	155	20	6,150
Virginia,	-	714,795	82,446	-	-	30	2,490	-	-	-	1,720	3,468	83,343
Ohio,	24	-	64,723										
Kentucky,	11	196,000	33,660										
North Carolina,	2	-	-	-	-	-	-	-	-	-	1,350	-	14,950
East Tennessee,	4	-	107,406	-	-	-	-	-	-	-	-	-	6,845
West Tennessee,	3	88,480	20,830										
South Carolina,	1	-	100	-	-	-	-	-	13	179	-	-	3,600
Georgia,	1	187,800	23,475										
Orleans Territory,	-	-	-	-	-	-	-	-	10				
Mississippi Territory,													
Louisiana Territory,	-	-	-	-	-	-	-	-	4				
Indiana Territory,	1	20,000	4,000										
Illinois Territory.													
Michigan Territory.													
Columbia (District)													
	410	15,727,914	2,478,139	3	1,670	136	11,235	117	37	14,349	5,614	22,890	593,993

Iron Works, and Manufactures of Iron and Steel—Continued.

STATES, TERRITORIES, AND DISTRICTS.	Swords.		Blacksmiths.		Steel.			Saws.		Wire Drawing.		Wire Workers.	
	Number.	Value in dollars.	Shops.	Value of work, in dollars.	Furnaces.	Tons.	Value in dollars.	Manufactories.	Value in dollars.	Manufactories.	Amount of wire, in dollars.	Number.	Value of work, in dollars.
Maine (District)													
Massachusetts,	.	.	.	565,718	1	20	4,000	.	.	.	24,912		
New Hampshire.													
Vermont,	.	.	61	26,485									
Rhode Island,	.	.	.	.	1	50	10,500						
Connecticut.													
New York.													
New Jersey,	.	.	.	.	1	300	45,000	.	.	1			
Pennsylvania,	.	.	2,562	1,572,627	.	$531\frac{3}{4}$	81,147	2	19,000	1	2,000	6	18,700
Delaware.													
Maryland,	.	.	137	20,905									
Virginia,	1,081	5,405	.	3,998	1	15	3,750						
Ohio.													
Kentucky.													
North Carolina,	.	.	3,000	540,000									
East Tennessee.													
West Tennessee.													
South Carolina,	.	.	255	86,138	-	1	339						
Georgia.													
Orleans Territory,	.	.	87	*244,000									
Mississippi Territory.													
Louisiana Territory,	.	.	33										
Indiana Territory.													
Illinois Territory,	.	.	15										
Michigan Territory.													
Columbia (District)													
	1,081	5,405	6,150	3,059,871	4	$917\frac{3}{4}$	144,736	2	19,000	2	26,912	6	18,700

* This is the value of work in only twenty-five shops.

General Exhibit—Continued.

Iron Works, and Manufactures of Iron and Steel—Continued.

STATES, TERRITORIES, AND DISTRICTS.	Planes.			Door Locks.		Augers and bitts.		Cutlery.		Curry Combs.	
	Manufactories.	Planes made.	Value in dollars.	Number.	Value in dollars.	Number of augers.	Value of augers and bitts, in dollars.	Number of shops.	Value of coarse and fine work, in dollars.	Dozen.	Value in dollars.
Maine, (District)	-	-	-	-	-	-	2,000				
Massachusetts.											
New Hampshire.											
Vermont.											
Rhode Island.											
Connecticut.											
New York.											
New Jersey,	-	-	-	936	4,680						
Pennsylvania,	4	25,000	19,000	-	-	-	-	111	113,360	1,248	3,432
Delaware.											
Maryland,	2	-	*42,000								
Virginia,	-	-	-	380	760	24,000	8,400				
Ohio.											
Kentucky.											
North Carolina.											
East Tennessee.											
West Tennessee.											
South Carolina.											
Georgia.											
Orleans Territory.											
Mississippi territory.											
Louisiana Territory.											
Indiana Territory.											
Illinois Territory.											
Michigan Territory.											
Columbia, (District)											
	6	25,000	61,000	1,316	5,440	24,000	10,400	111	113,360	1,248	3,432

Iron Works, and Manufactures of Iron and Steel—Continued.

STATES, TERRITORIES, AND DISTRICTS.	Flat Irons.		Files.		Hydraulic Engines.		Tacks.		Wood Screws.		
	Mills for grinding.	Value ground, in dollars.	Manufactories.	Value of files in dollars.	Makers.	Value made, in dollars.	Number.	Value in dollars.	Manufactories.	Groce made.	Value in dollars.
Maine, (District)											
Massachusetts.	-	-	-	-	1	4,000	11,000,000	2,000			
New Hampshire.											
Vermont.											
Rhode Island,	-	-	-	-	-	-	-	-	1	1,220	1,525
Connecticut.											
New York.											
New Jersey.											
Pennsylvania,	2	2,000	1	3,000	2	25,000					
Delaware.											
Maryland.											
Virginia.											
Ohio.											
Kentucky.											
North Carolina.											
East Tennessee.											
West Tennessee.											
South Carolina.											
Georgia.											
Orleans Territory.											
Mississippi Territory.											
Louisiana Territory.											
Indiana Territory.											
Illinois Territory.											
Michigan Territory.											
Columbia, (District)											
	2	2,000	1	3,000	3	29,000	11,000,000	2,000	1	1,220	1,525

* This includes the value of screw augers and hatchets.

General Exhibit—Continued.

STATES, TERRITORIES, AND DISTRICTS.	*Iron Works, &c.*		*Manufactures of Gold, Silver, Set Work, and mixed Metals.*							
	Large Screws, Steel Springs, &c.	Iron Manufactures, not named.	Clocks and Watches.			Gold and Silver Work and Jewelry.		Tin and Copper Ware.		Tinplate Work.	
	Value in dollars.	Value in dollars.	Makers.	Number of brass clocks.	Value of clocks and watches, in dolls.	Shops.	Value made, in dolls.	Shops.	Value made, in dollars.	Workers.	Value of work in dollars.
Maine, (District)											
Massachusetts,	-	-	-	-	46,185	-	161,625	-	-	-	73,715
New Hampshire.											
Vermont,	-	-	-	25	350	-	-	1	1,200		
Rhode Island.											
Connecticut,	-	-	-	-	-	-	-	-	-	-	139,370
New York.											
New Jersey,	15,000	-	-	-	-	-	-	-	-	-	29,250
Pennsylvania,	-	-	-	-	-	-	901,250				
Delaware.											
Maryland,	-	-	9	-	3,880	2	-	-	-	11	91,500
Virginia,	-	-	-	-	7,027	-	4,300	-	52,915		
Ohio.											
Kentucky.											
North Carolina,	-	135,160									
East Tennessee.											
West Tennessee.											
South Carolina.											
Georgia.											
Orleans Territory,	-	-	20	-	-	40	-	30			
Mississippi Territory,	-	-	-	-	-	-	-	-	-	1	7,200
Louisiana Territory,	-	-	-	-	-	3	-	-	-	2	
Indiana Territory.											
Illinois Territory.											
Michigan Territory.											
Columbia, (District)											
	15,000	135,160	29	25	57,442	45	1,067,175	31	54,115	14	341,035

STATES, TERRITORIES, AND DISTRICTS.	*Manufactures of mixed Metals.*										
	Brass Foundries.			Copper, Brass, & Tin Manufactures.		Copper and Brass Manufactures.	Type Foundries.		Brass, Jewelry, and Plated Ware.	Plating Manufactories.	
	Number.	Pounds of Brass made.	Value in dollars.	Manufactories.	Quantity Manufactured. Pounds.	Value in dollars.	Foundries.	Pounds made.	Value in dollars.	Number.	Value of Plated Ware, in dollars.
Maine, (District.)											
Massachusetts,	-	-	-	-	45,135	29,964					
New Hampshire.											
Vermont.											
Rhode Island,	1	6,000	4,500								
Connecticut,	4	-	-	-	-	-	1	-	49,200		
New York.											
New Jersey,	-	-	-	-	-	-	-	-	-	2	18,350
Pennsylvania,	-	-	-	109	-	361,690	-	75,000			
Delaware.											
Maryland,	6	-	61,500	1	-	-	1				
Virginia,	-	-	-	-	2,240	1,680					
Ohio.											
Kentucky.											
North Carolina.											
East Tennessee.											
West Tennessee.											
South Carolina.											
Georgia.											
Orleans Territory.											
Mississippi Territory.											
Louisiana Territory,	-	-	-	1							
Indiana Territory.											
Illinois Territory.											
Michigan Territory.											
Columbia (District.)											
	11	6,000	66,000	111	47,375	393,334	2	75,000	49,200	2	18,350

General Exhibit—Continued.

STATES, TERRITORIES, AND DISTRICTS.	*Manufactures of mixed Metals*—Continued.									
	Stills made.		Manufactures of mixed Metals.		Hydrostatic Machines.	Coffee Mills.		Bell Foundries.		
	Number.	Value in dollars.	Quantity in pounds.	Value in dollars.		Number.	Value in dollars.	Number.	Weight of bells, in pounds.	Value in dollars.
Maine, (District.)										
Massachusetts,	-	-	350,791	151,481	-	-	-	-	21,410	8,555
New Hamphire.										
Vermont.										
Rhode Island.										
Connecticut.										
New York.										
New Jersey,	-	-	-	-	2					
Pennsylvania,	-	-	-	-	-	4,000	6,000	10	-	63,000
Delaware.										
Maryland,	- 20	1,600								
Virginia,	- 768	76,800								
Ohio.										
Kentucky.										
North Carolina,	-	4,000								
East Tennessee.										
West Tennessee.										
South Carolina.										
Georgia.										
Orleans Territory.										
Mississippi Territory.										
Louisiana Territory.										
Indiana Territory.										
Illinois Territory.										
Michigan Territory.										
Columbia, (District.)										
	788	82,400	350,791	151,481	2	4,000	6,000	10	21,410	71,555

STATES, TERRITORIES, AND DISTRICTS.	*Manufactures of mixed Metals*—Continued.			*Lead, and Manufactures of Lead.*						
	Metal Buttons.			Lead in Pigs.		Black Lead.		Red and White Lead manufactured.	Leaden Shot.		
	Manufactories.	Quantity, Groce.	Vaue in dollars.	Tons.	Value in dollars.	Establishments.	Value prepared, in dollars.	Tons.	Manufactories.	Tons made.	Value in dollars.
Maine, (District.)											
Massachusetts,	-	-	20,000	-	200						
New Hampshire.											
Vermont,	- -	-	400								
Rhode Island.											
Connecticut,	-	155,000	102,125								
New York.											
New Jersey.											
Pennsylvania,	- 1	3,640	-	-	-	1	420	369	6	575	
Delaware.											
Maryland.											
Virginia,	- -	-	300	156	26,520	-	-	-	-	-	2,040
Ohio.											
Kentucky											
North Carolina.											
East Tennessee.											
West Tennessee.											
South Carolina.											
Georgia.											
Orleans Territory.											
Mississippi Territory.											
Louisiana Territory.	-	-	-	-	-	-	-	-	2		
Indiana Territory.											
Illinois Territory.											
Michigan Territory.											
Columbia, (District.)											
	1	158,640	125,825	156	26,720	1	420	369	8	575	2,040

General Exhibit—Continued.

STATES, TERRITORIES, AND DISTRICTS.	*Lead, and Manufactures of Lead*—Continued.			*Soap, and Candles of Tallow, Wax, and Spermaceti, Spring Oil, and Whale Oils.*						
	Red and White Lead, Leaden Shot, and Types.	Plumber's work.		Soap and Tallow Candles.						
					Tallow Candles.		Hard Soap.	Soft Soap.	Value of Soap.	Value of Tallow Candles and Soap.
	Value in dollars.	Plumbers.	Value made, in dollars.	Manufactories.	Pounds.	Value in dolls.	Pounds.	Barrels.	Dollars.	Dollars.
Maine, (District)	-	-	-	-	-	-	345,000	-	31,650	
Massachusetts,	-	-	-	-	1,436,550	217,060	2,013,720	4,190	258,097	
New Hampshire.										
Vermont.										
Rhode Island,	-	-	-	-	90,000	15,000				
Connecticut.										
New York.										
New Jersey,	-	-	-	-	-	11,529	-	-	3,846	
Pennsylvania,	296,380	3	72,000	25	1,500,984	-	3,283,960	-	-	512,338
Delaware.										
Maryland,	-	-	-	7	-	-		-	-	95,000
Virginia,	-	-	-	-	276,948	47,081	783,704	-	78,730	
Ohio.										
Kentucky.										
North Carolina,	-	-	-	1	8,000	1,600				
East Tennessee.										
West Tennessee.										
South Carolina.										
Georgia,	-	-	-	1	30,000	6,000	100,000	-	12,500	
Orleans Territory,	-	-	-	4	9,902	1,980	166,294	-	19,955	
Mississippi Territory.										
Louisiana Territory,	-	-	-	2						
Indiana Territory.										
Illinois Territory.										
Michigan Territory,	-	-	-	4	6,500	2,356	37,000	-	4,750	
Columbia, (District.)										
	296,380	3	72,000	44	3,358,884	302,606	6,759,678	4,190	409,528	607,338

STATES, TERRITORIES, AND DISTRICTS.	*Soap, and Candles of Tallow, Wax, and Spermaceti, Spring Oil, and Whale Oils*—Continued.										
	Spermaceti Candles.		Value in dollars of White Wax.	White Wax Candles.			Spermaceti and Whale Oil.			Spring Oil.	
	Pounds.	Value in dollars.		Manufactories.	Pounds made.	Value made, in dollars.	Spermaceti Oil.	Whale Oil.	Value of Spermaceti & Whale Oil.	Gallons.	Value in dollars.
							Gallons.	Gallons.	Dollars.		
Maine, (District)											
Massachusetts,	465,000	178,300	-	-	-	-	77,696	249,728	240,520		
New Hampshire.											
Vermont.											
Rhode Island.											
Connecticut.											
New York.											
New Jersey.											
Pennsylvania,	-	-	-	2	-	28,000	-	-	-	550	1,100
Delaware.											
Maryland.											
Virginia.											
Ohio.											
Kentucky.											
North Carolina.											
East Tennessee.											
West Tennessee.											
South Carolina.											
Georgia.											
Orleans Territory.											
Mississippi Territory.											
Louisiana do.											
Indiana do.											
Illinois do.											
Michigan do.											
Columbia, (District)											
	465,000	178,300		2		28,000	77,696	249,728	240,520	550	1,100

General Exhibit—Continued.

STATES, TERRITORIES, AND DISTRICTS.	*Manufactures of Hides and Skins.*										
	Glue.	Razor Strops.		Furriers.		Catgut.	Morocco.			Tanneries.	
	Value made, in dollars.	Manufactories.	Value made, in dollars.	Number.	Value of Goods, in dollars.	Value in dollars.	Manufactories.	Dozen of Skins.	Value in dollars.	Tanneries.	Number of Hides.
Maine, (District)	-	-	-	-	-	-	-	-	-	200	26,990
Massachusetts,	-	-	-	-	-	2,000	-	21,817	130,160	-	174,596
New Hampshire,	-	-	-	-	-	-	-	-	-	236	
Vermont,	-	-	-	-	-	-	-	-	-	205	
Rhode Island,	-	-	-	-	-	-	-	333⅓	4,000	52	15,971
Connecticut,	-	-	-	-	-	-	-	-	-	408	
New York,	-	-	-	-	-	-	-	13,083	219,800	867	151,165
New Jersey,	-	-	-	-	-	-	-	-	-	248	46,515
Pennsylvania,	53,206	2	2,000	4	22,000	-	7	8,820	165,400	715	
Delaware,	-	-	-	-	-	-	-	-	-	25	
Maryland,	500	-	-	-	-	-	2	-	-	191	
Virginia,	-	-	-	-	-	-	-	-	-	442	273,829
Ohio,	-	-	-	-	-	-	-	-	-	217	
Kentucky,	-	-	-	-	-	-	-	-	-	267	
North Carolina,	-	-	-	-	-	-	-	-	-	-	150,868
East Tennessee.											
West Tennessee,	-	-	-	-	-	-	-	-	-	59	11,924
South Carolina,	-	-	-	-	-	-	-	-	-	83	13,557
Georgia,	-	-	-	-	-	-	-	-	-	31	18,621
Orleans Territory,	-	-	-	-	-	-	-	-	-	16	13,570
Mississippi do.	-	-	-	-	-	-	-	-	-	10	
Louisiana do.	-	-	-	-	-	-	-	-	-	7	
Indiana do.	-	-	-	-	-	-	-	-	-	18	
Illinois do.	-	-	-	-	-	-	-	-	-	9	1,300
Michigan do.	-	-	-	-	-	-	-	-	-	5	1,360
Columbia, (District)	-	-	-	-	-	-	-	-	-	5	
	53,706	2	2,000	4	22,000	2,000	9	44,053⅓	519,360	4,316	900,266

STATES, TERRITORIES, AND DISTRICTS.	*Manufactures of Hides and Skins*—Continued.							
	Tanneries—Continued.							
	Number of Hides and Skins.	Pounds of Sole Leather.	Number of Calf Skins.	Pounds of Leather.	Number of Hog Skins.	Number of Sheep Skins.	Value of Leather, unnamed.	The total value of Tanneries.
							Dollars.	Dollars.
Maine, (District)	-	-	28,163	-	-	-	-	231,174
Massachusetts,	-	-	65,888	-	2,800	62,536	-	1,212,979
New Hampshire,	-	-	-	853,390	-	-	-	251,700
Vermont,	-	-	-	1,731,520	-	-	-	386,500
Rhode Island,	-	99,604	9,263	-	208	1,070	-	93,183
Connecticut,	-	-	-	-	-	-	-	476,339
New York,	-	-	210,445	-	-	61,618	-	1,079,742
New Jersey,	-	-	20,320	9,000	-	3,674	123,482	386,187
Pennsylvania,	-	-	-	-	-	-	-	1,599,044
Delaware,	32,180	-	-	14,330	-	-	-	111,271
Maryland,	215,844	-	-	-	-	-	-	744,336
Virginia,	-	-	-	-	-	-	-	676,076
Ohio,	-	-	-	-	-	-	-	153,581
Kentucky,	70,432	-	-	-	-	-	-	255,212
North Carolina,	-	-	-	-	-	-	-	396,645
East Tennessee,	-	-	-	-	-	-	-	46,937
West Tennessee,	-	-	-	-	-	-	-	48,140
South Carolina,	-	-	-	-	-	-	-	40,671
Georgia,	-	-	500	-	-	-	-	68,873
Orleans Territory,	-	-	7,390	-	-	-	-	65,270
Mississippi do.	-	-	-	-	-	-	-	39,590
Louisiana do.								
Indiana do.	-	-	-	-	-	-	-	9,300
Illinois do.	-	-	-	-	-	-	-	7,750
Michigan do.	-	-	-	-	-	-	-	7,750
Columbia, (District)								
	318,456	99,604	341,969	2,608,240	3,008	128,898	123,482	8,388,250

General Exhibit—Continued.

Manufactures of Hides and Skins—Continued.

Shoes, Boots, Slippers, Trunks, Saddles, Bridles, and Harness.

STATES, TERRITORIES, AND DISTRICTS.	Shoemakers.	Shoes, Boots, and Slippers.	Trunks.	Saddlers' Shops.	Saddles and Bridles.	Harness.	Value of Shoes, Boots, and Slippers.	Value of Trunks.	Value of Saddlery.
		Pairs.	Number.		Number.	Sets.	Dollars.	Dollars.	Dollars.
Maine, (District)	-	129,364	-	-	-	-	135,281	-	24,678
Massachusetts,	-	2,218,671	-	-	-	-	2,201,792	-	188,726
New Hampshire.									
Vermont,	-	304,280	-	-	-	-	375,765	-	127,840
Rhode Island,	-	37,000	2,350	-	1,650	-	27,000	7,050	21,000
Connecticut.									
New York.									
New Jersey,	-	342,793	-	-	-	-	427,685		
Pennsylvania,	-	1,327,776	14,372	-	88,818				
Delaware,	-	34,898	-	-	-	-	53,748		
Maryland,	331	306,462	-	94	12,150	*1,135	500,500	-	177,944
Virginia,	-	266,643	-	-	-	566	601,122	-	251,159
Ohio.									
Kentucky.									
North Carolina,	-	-	-	-	-	-	220,000		
East Tennessee,	-	-	-	-	-	-	5,347	-	27,045
West Tennessee.									
South Carolina,	26	6,220	-	-	-	-	15,856	-	15,675
Georgia.									
Orleans Territory,	162	61,264	-	-	-	-	122,528		
Mississippi do.									
Louisiana do.	12	-	-	3					
Indiana do.									
Illinois do.	6	-	-	3					
Michigan do.	-	-	-	1	60	-	-	-	720
Columbia, (District)									
	537	5,035,372	16,722	102	102,678	1,701	4,686,624	7,050	834,787

Manufactures of Hides and Skins—Continued.

STATES, TERRITORIES, AND DISTRICTS.	Boots, Shoes, &c.			Moccasins.		Dressed Buckskins, Leather Gloves, and Overalls.				
	Value of shoes, boots, slippers, trunks, and saddlery.	Value of saddlery, shoes, and shoe binding, of leather.	Value of harness.	Pairs.	Val. in dolls.	Buckskin overalls.	Deer skins dressed.	Leather gloves.	Water mill for dressing leather.	Value of dressed buckskins, leather gloves, & overalls.
	Dollars.	Dollars.	Dollars.			Pairs.	Number.	Dozen of pairs.		Dollars.
Maine, (District)										
Massachusetts,	-	-	-	-	-	-	-	4,875	-	14,625
New Hampshire.										
Vermont,	-	-	-	-	-	-	-	12½	-	138
Rhode Island,	-	-	-	-	-	-	-	1,800	1	10,800
Connecticut,	-	231,812								
New York.										
New Jersey.										
Pennsylvania,	3,126,107	-	3,500	300	150	200	-	2,696⅔	-	21,148
Delaware.										
Maryland.										
Virginia,	-	-	11,320							
Ohio.										
Kentucky.										
North Carolina.										
East Tennessee.										
West Tennessee.										
South Carolina.										
Georgia,	-	-	-	-	-	-	100	-	-	100
Orleans Territory.										
Mississippi Territory.										
Louisiana Territory.										
Indiana Territory.										
Illinois Territory.										
Michigan Territory.										
Columbia, (District)										
	3,126,107	331,812	14,820	300	150	200	100	9,384⅙	1	46,811

*The value is included in the value of saddlery.

General Exhibit—Continued.

STATES, TERRITORIES, AND DISTRICTS.	*Manufactures from Seeds.*						*Grain, Fruit, and Cane, distilled and fermented.*				
	Mustard.			Flaxseed Oil.			Spirits Distilled.				
	Manufacturers.	Pounds made.	Value in dollars.	Mills.	Gallons of Oil.	Value in dollars.	Distilleries.	Stills.	Spirits distilled from fruit and grain. Gallons	Spirits distilled from molasses. Gallons.	Value of all spirits distilled. Dollars.
Maine, (District)	-	-	-	5	2,000	3,000	4	-	160,300	-	107,200
Massachusetts,	-	-	-	33	44,460	46,982	-	-	380,210	2,472,000	1,628,326
New Hampshire,	-	-	-	19	20,560	22,160	18	-	135,950	-	74,450
Vermont,	-	-	-	26	50,637	50,637	125	-	173,285	-	129,964
Rhode Island,	-	-	-	3	9,560	11,950	15	-	1,193,398	-	848,240
Connecticut,	-	-	-	24	-	64,712	560	-	1,374,404	-	811,144
New York,	-	-	-	28	33,427	41,784	591	-	2,107,243	-	1,685,794
New Jersey,	-	-	-	6	29,600	29,600	727	-	1,102,272	-	615,125
Pennsylvania,	3	25,500	10,200	171	521,375	518,421	3,594	-	6,552,284	-	3,986,045
Delaware,	-	-	-	-	-	-	51	-	27,600	-	15,480
Maryland,	-	-	-	13	16,375	14,950	1,509	-	733,042	127,700	509,660
Virginia,	-	-	-	32	28,902	28,902	3,662	-	2,367,589	-	1,711,679
Ohio,	-	-	-	4	3,752	3,941	343	-	1,212,266	-	580,180
Kentucky,	-	-	-	9	4,605	4,605	2,000	-	2,220,773	-	740,242
North Carolina,	-	-	-	9	5,230	5,265	-	5,426	1,386,691	-	758,005
East Tennessee,	-	-	-	-	-	1,800	-	-	335,198	-	167,599
West Tennessee,	-	-	-	-	-	-	756	-	466,047	-	233,360
South Carolina,	-	-	-	1	100	100	-	1,458	436,853	-	297,060
Georgia,	-	-	-	-	-	-	126	-	545,212	-	462,390
Orleans Territory,	-	-	-	-	-	-	17	-	-	227,925	157,025
Mississippi Territory,	-	-	-	-	-	-	6				
Louisiana Territory,	-	-	-	-	-	-	28				
Indiana Territory,	-	-	-	-	-	-	28	-	35,950	-	16,230
Illinois Territory,	-	-	-	-	-	-	19	-	10,200	-	8,670
Michigan Territory,	-	-	-	-	-	-	8	-	20,400	-	14,172
Columbia, (District)	-	-	-	-	-	-	4				
	3	25,500	10,200	383	770,583	848,809	14,191	6,884	22,977,167	2,827,625	15,558,040

STATES, TERRITORIES, AND DISTRICTS.	*Grain, Fruit, and Cane Liquors, distilled and fermented.*							*Dry Manufactures from Grain.*				
	Beer, Ale, & Porter, brew'd.			Wines.				Starch and Hair Powder.			Wafers.	
	Breweries.	Quantity brewed, in barrels of 31½ gallons each.	Value brewed, in dollars.	Barrels of grape wine, of 25 gallons each.	Value of grape wine in dollars.	Barrels of currant wine, of 63 gallons each.	Val. of grape and currant wine. Dollars.	Manufactories.	Quantity. Pounds.	Value. Dollars.	Makers.	Value made. Dolls.
Maine, (District)												
Massachusetts,	-	22,400	86,450									
New Hampshire.												
Vermont,	1											
Rhode Island,	-	-	-	-	-	75	4,990					
Connecticut.												
New York,	42	66,896	340,766									
New Jersey,	6	2,170	17,229									
Pennsylvania,	48	71,273	376,072	5	-	67	3,386	5	358,000	41,766	1	5,000
Delaware,	2	476	7,616									
Maryland,	7	9,330	69,380	-	-	-	-	2	157,314	29,000		
Virginia,	7	4,251	23,898									
Ohio,	13	1,116	5,712									
Kentucky.												
North Carolina.												
East Tennessee.												
West Tennessee.												
South Carolina.												
Georgia,	1	1,878	11,268									
Orleans Territory.												
Mississippi Territory.												
Louisiana Territory,	2											
Indiana Territory,	-	-	-	96	6,000	-	6,000					
Illinois Territory.												
Michigan Territory.												
Columbia, (District)	3	2,900	17,400									
	132	182,690	955,791	101	6,000	142	14,376	7	515,314	70,766	1	5,000

General Exhibit—Continued.

STATES, TERRITORIES, AND DISTRICTS.	*Manufactures of Wood.*												
	Shipping.		Boats.			Cabinet Wares.		Chairs.			Wagons.		
	Tons made.	Value in dollars.	Builders.	Tons built.	Value in dollars.	Makers.	Value made, in dollars.	Makers.	Dozen made.	Value made, in dollars.	Makers.	No. made.	Value in dollars.
Maine, (District)													
Massachusetts,	23,410	656,095	-	-	-	-	318,622	-	1,694	96,060	-	2,260	43,600
New Hampshire.													
Vermont,	-	-	-	-	-	-	118,450						
Rhode Island.													
Connecticut.													
New York.													
New Jersey.													
Pennsylvania,	13,197	1,001,930	-	389	19,450	482	657,870	-	-	-	-	8,658	214,625
Delaware.													
Maryland,	-	-	-	-	-	50	217,043						
Virginia,	-	-	-	-	-	-	114,557	-	507	9,125			
Ohio.													
Kentucky.													
North Carolina.													
East Tennessee.													
West Tennessee.													
South Carolina.													
Georgia.													
Orleans Territory,	-	-	-	-	-	52							
Mississippi Territory.													
Louisiana Territory,	-	-	2	-	-	6	-	1	-	-	3		
Indiana Territory.													
Illinois Territory,	-	-	2	-	1,260	6							
Michigan Territory.													
Columbia, (District)													
	36,607	1,658,025	4	389	20,710	596	1,426,542	1	2,201	105,185	3	10,918	258,225

STATES, TERRITORIES, AND DISTRICTS.	*Manufactures of Wood*—Continued.											
	Carriages.			Coopers' Wares.			Water turning Machines.		Pump Block and Pump Makers.	Saddle Trees.		
	Makers.	No. made.	Value in dollars.	Shops.	Number of casks made.	Value in dollars.	Number.	Value in dollars.		Makers.	No. made.	Value in dollars.
Maine, (District)	-	-	9,000									
Massachusetts,	-	733	122,674	-	37,995	69,318						
New Hampshire.												
Vermont.												
Rhode Island.												
Connecticut,	-	-	68,855									
New York.												
New Jersey,	-	-	129,500									
Pennsylvania,	51	-	578,816	958	-	345,887	5	8,400	-	10	-	2,705
Delaware.												
Maryland,	22	-	397,500	-	-	-	-	-	-	1	1,500	750
Virginia,	-	1,680	143,504	-	1,047	345						
Ohio.												
Kentucky.												
North Carolina.												
East Tennessee.												
West Tennessee.												
South Carolina.												
Georgia.												
Orleans Territory,	16	-	-	-	-	-	-	-	7			
Mississippi Territory.												
Louisiana Territory.												
Indiana Territory.												
Illinois Territory,	-	-	-	7								
Michigan Territory.												
Columbia, (District)												
	89	2,413	1,449,849	965	39,042	415,550	5	8,400	7	11	1,500	3,455

General Exhibit—Continued.

STATES, TERRITORIES, AND DISTRICTS.	*Manufactures of Wood*—Continued.												
	Lasts, and Boot Trees.		Prints cut.		Printing Presses.		Bark ground.		Baskets.		Rakes.		
	Makers.	Value made, in dollars.	Establishm'ts.	Value cut, in dollars.	Manufactories.	Value of presses made, in dollars.	Mills.	Value ground, in dollars.	Number.	Value in dollars.	Manufactories.	No. made	Value in dollars.
Maine, (District)													
Massachusetts,	-	-	-	-	-	-	-	-	-	-	1	11,000	1,870
New Hampshire.													
Vermont.													
Rhode Island,	-	-	-	-	-	-	2						
Connecticut.													
New York.													
New Jersey,	-	-	-	-	-	-	-	3,500					
Pennsylvania,	3	3,000	4	6,000	2	26,000	24	-	24,012	9,406			
Delaware.													
Maryland.													
Virginia.													
Ohio.													
Kentucky.													
North Carolina.													
East Tennessee.													
West Tennessee.													
South Carolina.													
Georgia.													
Orleans Territory.													
Mississippi Territory.													
Louisiana Territory.													
Indiana Territory.													
Illinois Territory.													
Michigan Territory.													
Columbia, (District)													
	3	3,000	4	6,000	2	26,000	26	3,500	24,012	9,406	1	11,000	1,870

STATES, TERRITORIES, AND DISTRICTS.	*Manufactures of Wood*—Continued.						*Manufactures of Essences and Oils, of and from wood.*					
	Corks, cut.		Wooden Clocks.		Chip Hats.	Wooden ware unnamed. Value in dollars.	Essence of Spruce.		Oil, or Spirits of Turpentine, and Varnish.			
	Establishments.	Value cut, in dollars.	Number.	Value, in dollars.	Num'r.		Pounds.	Value in dolls.	Stills for essence of Turpentine.	Oil, or essence of turpentine	Turpentine Spirits and Varnish.	Value of spirits of turpentine and varnish.
										Gallons.	Gallons.	Dollars.
Maine, (District)												
Massachusetts,	-	-	-	-	-	31,000	1,250	2,500	-	6,000	-	18,000
New Hampshire.												
Vermont,	-	-	4	36								
Rhode Island.												
Connecticut,	-	-	14,565	122,955								
New York.												
New Jersey.												
Pennsylvania,	3	5,000	-	-	*6,312	-	-	-	-	-	22,000	20,650
Delaware.												
Maryland.												
Virginia.												
Ohio.												
Kentucky.												
North Carolina,	-	-	-	-	-	-	-	-	24	94,900	-	138,000
East Tennessee.												
West Tennessee.												
South Carolina.												
Georgia.												
Orleans, (Territory)												
Mississippi, do.												
Louisiana, do.												
Indiana, do.												
Illinois, do.												
Michigan, do.												
Columbia, (District)												
	3	5,000	14,569	122,991	6,312	31,000	1,250	2,500	24	100,900	22,000	176,650

*The value of these is included in the value of Hatteries.

General Exhibit—Continued.

STATES, TERRITORIES, AND DISTRICTS.	*Refined Sugar.*			*Manufactures of Paper.*							
	Sugar Refined.			Paper made.					Paper stamped.		
	Refineries.	Pounds refined.	Value in dollars.	Paper mills.	Reams.	Rolls.	Tons.	Value in dollars.	Paper-hanging establishments.	Pieces of Paper stamped.	Value in dollars.
Maine, (District.)	-	-	-	2	4,500	-	-	16,006			
Massachusetts,	-	422,000	82,400	-	95,129	22,500	-	290,951			
New Hampshire,	-	-	-	6	-	-	-	42,450			
Vermont,	-	-	-	11	23,350	-	-	70,050			
Rhode Island,	2	-	-	3	14,625	-	88¾	53,297	-	8,000	8,000
Connecticut,	-	-	-	19	-	-	-	82,188			
New York,	10	2,474,742	420,706	28	77,756	-	-	233,268			
New Jersey,	-	-	-	14	10,380	-	-	49,750			
Pennsylvania,	11	3,364,590	605,618	64	165,981	-	340	626,749	4	140,000	97,417
Delaware,	-	-	-	4	-	-	-	75,000			
Maryland,	7	755,879	150,000	9	22,200	-	-	77,515			
Virginia,	-	-	-	4	3,000	-	-	22,400			
Ohio,	-	-	-	2	-	-	-	10,000			
Kentucky,	-	-	-	6	6,200	-	-	18,600			
North Carolina,	-	-	-	3	2,400	-	-	6,000			
East Tennessee,	-	-	-	2	-	-	-	15,500			
West Tennessee.											
South Carolina,	-	-	-	1							
Georgia.											
Orleans, (Territory)	1	50,000	13,000								
Mississippi do.											
Louisiana do.											
Indiana do.											
Illinois do.											
Michigan do.											
Columbia, (District.)	2	800,000	144,000	1							
	33	7,867,211	1,415,724	179	425,521	22,500	428¾	1,689,718	4	148,000	105,417

STATES, TERRITORIES, AND DISTRICTS.	*Manufactures of Paper*—cont'd.			*Marble, Stone, and Slate Manufactures.*							
	Playing Cards.			Marble manufactured.		Marble sawed.			Stone Cutters' Work, value in dollars.	Mill Stones.		Manufactures of Soap Stone.
	Manufactories.	Dozen of packs.	Value in dollars.	Marble yards.	Value in dollars.	Saw mills.	Quantity sawed, in feet.	Value in dollars.		Manufactories.	Value of mill-stones, in dollars.	Value in dollars.
Maine, (District.)												
Massachusetts,		-	97,500		-	16	89,400	38,000	-	-	-	13,000
New Hampshire.												
Vermont.					-	1	20,000	10,000				
Rhode Island.												
Connecticut,		-	-	-	11,000							
New York.												
New Jersey.		3,000	3,750									
Pennsylvania,	4	-	42,900	22	340,150	2	-	30,000	2,965			
Delaware,												
Maryland,		-	-	2	10,000	-	-	-	-	1	6,000	1,000
Virginia.												
Ohio.												
Kentucky.												
North Carolina.												
East Tennessee.												
West Tennessee.												
South Carolina.												
Georgia.												
Orleans, (Territory.)												
Mississippi, do.												
Louisiana, do.												
Indiana, do.												
Illinois, do.												
Michigan, do.												
Columbia, (District.)												
	4	3,000	144,150	24	361,150	19	109,400	78,000	2,965	1	6,000	14,000

General Exhibit—Continued.

STATES, TERRITORIES, AND DISTRICTS.	*Glass Manufactures.*						*Earthen Manufactures.*		
	Glass, made.				Glass, cut.		Potters' Wares.		
	Glass works.	Square feet of glass.	Bottles, (number.)	Value of glass, in dollars.	Cutters.	Value cut, in dollars.	Potteries.	Pieces made.	Value in dollars.
Maine, (District)									
Massachusetts,	-	-	-	36,000	-	-	-	-	18,700
New Hampshire.									
Vermont,	-	-	-	-	-	-	4	-	4,150
Rhode Island.									
Connecticut,	2	-	-	27,360	-	-	12	-	30,740
New York,	4	3,805,000	-	608,800					
New Jersey,	4	322,000	7,600	120,444	-	-	2	-	35,850
Pennsylvania,	8	-	-	144,800	1	1,000	164	656,000	164,520
Delaware.									
Maryland,	3	540,000	7,000	72,600	-	-	3	-	360
Virginia,	-	-	-	-	-	-	3	-	2,400
Ohio.									
Kentucky.									
North Carolina.									
East Tennessee.									
West Tennessee.									
South Carolina.									
Georgia.									
Orleans, (Territory)	-	-	-	-	-	-	1	600	
Mississippi, do.									
Louisiana, do.	-	-	-	-	-	-	4		
Indiana, do.									
Illinois, do.									
Michigan, do.									
Columbia, (District)	1	300,000	-	36,000	-	-	1	-	3,000
	22	4,967,000	14,600	1,046,004	1	1,000	194	656,600	259,720

STATES, TERRITORIES, AND DISTRICTS.	*Manufactures of Tobacco.*									
	American Cigars.			Spanish Cigars.			Manufactured Tobacco and Snuff.				
	Makers.	Number made.	Value in dollars.	Makers.	Number made.	Value in dollars.	Mills.	Snuff and Tobacco manufactured.	Tobacco manufactured.	Snuff made.	Value of Snuff and manufactured Tobacco.
								Pounds.	*Pounds.*	*Pounds.*	*Dollars.*
Maine, (District)											
Massachusetts,	-	-	-	-	-	-	-	118,400	-	-	37,281
New Hampshire.											
Vermont.											
Rhode Island,	-	-	-	-	-	-	1				
Connecticut.											
New York,	-	-	-	-	-	-	2	-	200,000	26,000	45,200
New Jersey.											
Pennsylvania,	-	29,061,000	44,253	9	3,898,999	26,550	67	2,186,757	-	-	410,910
Delaware,	-	-	-	-	-	-	2	-	-	71,800	17,950
Maryland,	-	-	-	-	-	-	9	-	-	-	200,000
Virginia,	-	-	-	-	-	-	-	2,726,713	-	-	469,000
Ohio.											
Kentucky.											
North Carolina,	-	-	-	-	-	-	1	-	-	-	200
East Tennessee.											
West Tennessee.											
South Carolina.											
Georgia.											
Orleans, (Territory)	400	-	-	-	-	-	-	-	51,625	-	9,034
Mississippi, do.											
Louisiana, do.	2										
Indiana, do.											
Illinois, do.											
Michigan, do.											
Columbia, (District)											
	402	29,061,000	44,253	9	3,898,999	26,550	82	5,031,870	251,625	97,800	1,189,575

General Exhibit—Continued.

STATES, TERRITORIES, AND DISTRICTS.	*Drugs, Dye Stuffs, Paints, &c. and Dying.*											
	Drugs.		Nitre, Brimstone, Borax, &c.			Glauber Salts.		Copperas.		Turmerick.		Prussian Blue.	
	Manufactories.	Value made, in dollars.	Laboratories.	Quantity prepared, in tons.	Value in dollars.	Pounds.	Value in dollars.	Pounds.	Value in dollars.	Pounds.	Value in dollars.	Pounds.	Value in dollars.
Maine, (District)													
Massachusetts, -	-	-	-	-	1,350	334,238	13,369						
New Hampshire.													
Vermont, -	-	-	-	-	-	-	-	8,960	1,200				
Rhode Island.													
Connecticut.													
New York.													
New Jersey, -	-	30,000											
Pennsylvania, -	8	126,950	1	360	244,100	-	-	-	-	-	-	3,000	6,000
Delaware.													
Maryland, -	-	2,150	-	-	-	-	-	-	-	200	40		
Virginia.													
Ohio.													
Kentucky.													
North Carolina.													
East Tennessee.													
West Tennessee, -	-	-	-	-	-	598	148	50,600	6,350				
South Carolina.													
Georgia.													
Orleans, (Territory)	11												
Mississippi, do.													
Louisiana, do. -	5												
Indiana, do.													
Illinois, do.													
Michigan, do.													
Columbia, (District)													
	24	159,100	1	360	245,450	334,829	13,517	59,560	7,550	200	40	3,000	6,000

STATES, TERRITORIES, AND DISTRICTS.	*Drugs, Dye Stuffs, Paints, &c. and Dying.*									*Rope Walks.*		
	Paint.			Lampblack.		Printers' Ink.		Dying.		Cables and Cordage.		
	Manufactories.	Tons made.	Value in dollars.	Manufactories.	Value made, in dollars.	Pounds.	Value in dollars.	Dyers.	Value of work, in dollars.	Rope Walks.	Tons made.	Value in dollars.
Maine. (District) -	-	-	-	-	-	-	-	-	-	11	586½	234,600
Massachusetts, -	-	-	-	-	-	6,000	3,000	-	-	-	2,846½	1,068,044
New Hampshire, -	-	-	-	-	-	-	-	-	-	-	195	58,500
Vermont.												
Rhode Island, -	-	-	-	-	-	-	-	-	-	13	545	163,500
Connecticut, -	-	-	-	-	-	-	-	-	-	18	-	243,950
New York, - -	-	-	-	-	-	-	-	-	-	18	1,345	538,000
New Jersey, - -	1	100	32,500									
Pennsylvania, -	-	-	-	1	4,000	-	-	*40	29,025	35	933¼	357,498
Delaware, - -	-	-	-	-	-	-	-	-	-	2	250	12,800
Maryland, - -	-	-	-	-	-	-	-	-	-	21	1,080	561,800
Virginia, - -	-	-	-	-	-	-	-	-	-	5	-	162,412
Ohio.												
Kentucky, - -	-	-	-	-	-	-	-	-	-	38	1,991½	398,400
North Carolina, -	-	-	-	-	-	-	-	-	-	2	-	26,000
East Tennessee, -	-	-	-	-	-	-	-	-	-	-	-	4,000
West Tennessee, -	-	-	-	-	-	-	-	-	-	2	1¾	435
South Carolina.												
Georgia.												
Orleans Territory, -	-	-	-		-	-	-	-	-	2	89½	21,429
Mississippi Territory.												
Louisiana Territory.												
Indiana Territory.												
Illinois Territory.												
Michigan Territory.												
Columbia, (District)	-	-	-	-	-	-	-	-	-	6	980	392,000
	1	100	32,500	1	4,000	6,000	3,000	40	29,025	173	10,843⅝	4,243,368

* The dyers, in many of the other States, are returned with the fulling mills.

General Exhibit—Continued.

STATES, TERRITORIES, AND DISTRICTS.	*Manufactures of Hair.*										*Various & Miscel. Manufactures.*				
	Brushes.			Horse-hair Cloth.		Sieves.		Curled Hair.			Hand Bellows.		Chocolate.		
	Makers.	Dozen made.	Value in dollars.	Makers.	Value made, in dollars.	Number made.	Value in dollars.	Manufactories.	Pounds.	Value in dollars.	Manufactories.	Value made, in dollars.	Manufactories.	Pounds made.	Value in dollars.
Maine, (District)															
Massachusetts,	-	1,666	5,000	-	-	-	-	-	-	-	-	-	-	255,500	73,100
New Hampshire.															
Vermont,	-	-	-	-	-	862	384								
Rhode Island.															
Connecticut.															
New York,	-	-	-	-	-	-	-	-	-	-	-	-	1	30,000	8,550
New Jersey,	-	-	-	-	-	-	-	-	-	-	-	-	1	300,000	60,000
Pennsylvania,	24	-	94,760	1	5,400	-	-	-	-	-	2	6,500	-	216,200	41,740
Delaware.															
Maryland,	2	-	21,000	-	-	-	-	5	-	3,037	-	-	1	9,000	1,800
Virginia,	-	-	-	-	-	-	-	-	400	150					
Ohio.															
Kentucky.															
North Carolina.															
East Tennessee.															
West Tennessee.															
South Carolina.															
Georgia.															
Orleans Territory.															
Mississippi Territory.															
Louisiana Territory.															
Indiana Territory.															
Illinois Territory.															
Michigan Territory.															
Columbia, (District)															
	26	1,666	120,760	1	5,400	862	384	5	400	3,187	2	6,500	3	810,700	185,190

Various and Miscellaneous Manufactures—Continued.

STATES, TERRITORIES, AND DISTRICTS.	Composition Ornaments.		Corn Brooms.		Drums.		Engraving.		Book Binding.		Artificial Flowers.	
	Manufactures.	Value made, in dollars.	Number made.	Value made, in dollars.	Manufactories.	Value made, in dollars.	Establishments.	Value of work, in dollars.	Binders.	Value of work, in dollars.	Makers.	Value made, in dollars.
Maine, (District.)												
Massachusetts,	-	-	70,000	4,000								
New Hampshire.												
Vermont.												
Rhode Island.												
Connecticut.												
New York.												
New Jersey,	-	-	-	-	-	-	-	-	1			
Pennsylvania,	1	6,000	-	-	5	2,500	16	33,200	102	107,183	3	6,700
Delaware.												
Maryland.												
Virginia.												
Ohio.												
Kentucky.												
North Carolina.												
East Tennessee.												
West Tennessee.												
South Carolina.												
Georgia.												
Orleans Territory.												
Mississippi Territory.												
Louisiana Territory.												
Indiana Territory.												
Illinois Territory.												
Michigan Territory.												
Columbia (District.)												
	1	6,000	70,000	4,000	5	2,500	16	33,200	103	107,183	3	6,700

General Exhibit—Continued.

Various and Miscellaneous Manufactures—Continued.

STATES, TERRITORIES, AND DISTRICTS.	Gun Powder.			Ground Ginger.			Tortoise Shell, Ivory, and Horn Manufac's.		Looking Glass Frames.	
	Mills.	Pounds made.	Value in dollars.	Establishments.	Pounds ground.	Value in dollars.	Dozen of Horn Combs.	Value of Tortoise shell, Ivory, and Horn Manufact's, in dollars.	Framers.	Value of work, in dollars.
Maine, (District.)										
Massachusetts,	6	120,000	72,000	-	-	-	49,905	80,624		
New Hampshire.										
Vermont,	1	1,000	750	-	-	-	300	480		
Rhode Island.										
Connecticut,	7	-	43,640	-	-	-	-	70,000		
New York,	2	26,000	10,400							
New Jersey,	2	68,700	61,125							
Pennsylvania,	22	280,866	153,825	2	57,000	5,520	6,740	31,225	12	100,000
Delaware,	1	250,000	125,000							
Maryland,	9	323,447	164,122	-	-	-	-	28,000		
Virginia,	53	130,059	60,767							
Ohio,	6	12,850	7,355							
Kentucky,	63	115,716	38,561							
North Carolina,	8	3,000	2,550							
East Tennessee,	-	-	26,426							
West Tennessee,	21	44,373	22,186							
South Carolina.										
Georgia,	2	2,500	1,250							
Orleans Territory,	2	15,000	11,250							
Mississippi Territory.										
Louisiana Territory.										
Indiana Territory,	3	3,600	1,800							
Illinois Territory.										
Michigan Territory.										
Columbia, (District.)										
	208	1,397,111	803,007	2	57,000	5,520	56,945	210,329	12	100,000

Various and Miscellaneous Manufactures—Continued.

STATES, TERRITORIES, AND DISTRICTS.	Muslin and Linen Printing.				Musical Instruments.	Printing.		Salt.				
	Printers.	Hands employed.	Gown stuff, shawls, handkerchiefs, &c. printed. Yards.	Value of work, in dollars.	Value in dollars.	Offices.	Value of work, in dollars.	Works.	Square feet of roofs of works.	Vats.	Bushels made.	Value in dollars.
Maine, (District)												
Massachusetts,	-	-	-	-	17,880	-	-	-	468,198	-	118,757	79,526
New Hampshire.												
Vermont,	-	-	-	-	-	1	3,194					
Rhode Island,	-	-	-	-	-	-	-	1	-	-	800	600
Connecticut.												
New York.												
New Jersey.												
Pennsylvania,	8	122	1,061,232	145,290	-	108	353,517	1	-	-	600	1,000
Delaware,	-	-	-	-	-	-	-	7	-	-	4,100	2,050
Maryland,	-	-	-	-	-	-	-	8	-	-	7,538	3,769
Virginia,	-	-	-	-	-	-	-	-	-	-	740,000	704,000
Ohio,	-	-	-	-	-	-	-	-	-	-	24,000	24,000
Kentucky,	-	-	-	-	-	-	-	36	-	-	324,870	324,870
North Carolina,	-	-	-	-	-	-	-	2	-	366	7,500	3,800
East Tennessee.												
West Tennessee.												
South Carolina.												
Georgia.												
Orleans Territory,	-	-	-	-	-	-	-	3	-	-	10,200	6,110
Mississippi Territory.												
Louisiana Territory,	-	-	-	-	-	1	-	4				
Indiana Territory.												
Illinois Territory.												
Michigan Territory.												
Columbia, (District)												
	8	122	1,061,232	145,290	17,880	116	356,711	62	468,198	366	1,238,365	1,149,725

General Exhibit—Continued.

STATES, TERRITORIES, AND DISTRICTS.	*Various and Miscellaneous Manufactures*—Continued.							
	Suspenders.			Straw Bonnets.		Spectacles.	Steel Thimbles.	
	Manufactories.	Dozen made.	Value, in dollars.	Number.	Value in dollars.	Value in dollars.	Dozen.	Value in dollars.
Maine, (District)								
Massachusetts,	-	-	-	-	551,988	10,000	2,777	10,000
New Hampshire.								
Vermont,	-	-	-	38	1,010			
Rhode Island,	-	-	-	7,260	25,800			
Connecticut,	-	-	-	-	27,100			
New York.								
New Jersey,	-	-	-	40	160			
Pennsylvania,	2	2,222	19,049					
Delaware.								
Maryland.								
Virginia.								
Ohio.								
Kentucky.								
North Carolina.								
East Tennessee.								
West Tennessee.								
South Carolina.								
Georgia.								
Orleans Territory.								
Mississippi Territory.								
Louisiana Territory.								
Indiana Territory.								
Illinois Territory.								
Michigan Territory.								
Columbia, (District)	1	200	2,000					
	3	2,422	21,049	7,680	606,058	10,000	2,777	10,000

STATES, TERRITORIES, AND DISTRICTS.	*Various and Miscellaneous Manufactures*—Continued.							
	Umbrellas.		Upholstery.		Whips.			Miscellaneous Goods.
	Makers.	Value made, in dollars.	Upholsterers.	Value of work, in dollars.	Manufactories.	Dozen made.	Value in dollars.	Value in dollars.
Maine, (District)								
Massachusetts,	-	-	-	-	-	7,050	7,990	
New Hampshire,								
Vermont,								
Rhode Island,								
Connecticut,	-	-	-	-	-	-	-	71,612
New York,								
New Jersey,								
Pennsylvania,	7	43,000	9	165,000	2	-	38,000	
Delaware.								
Maryland.								
Virginia.								
Ohio.								
Kentucky.								
North Carolina.								
East Tennessee.								
West Tennessee,								
South Carolina.								
Georgia.								
Orleans Territory.								
Mississippi Territory.								
Louisiana Territory.	-	-	-	-	-	-	-	34,657
Indiana Territory.								
Illinois Territory.								
Michigan Territory,								
Columbia, (District)								
	7	43,000	9	165,000	2	7,050	45,990	106,269

A Summary, showing the value of such of the Manufactures of the several States, Territories, and Districts, in 1810, *as are comprehended in the preceding tables, excluding doubtful articles.*

Maine, (District)	$2,137,781
Massachusetts,	17,516,423
New Hampshire,	3,135,027
Vermont,	4,325,824
Rhode Island,	*3,079,556
Connecticut,	†5,900,560
New York,	‡14,569,136
New Jersey,	4,703,063
Pennsylvania,	32,089,130
Delaware,	990,711
Maryland,	6,553,597
Virginia,	11,447,605
Ohio,	1,987,370
Kentucky,	§4,120,683
North Carolina,	5,323,392
East Tennessee,	1,156,049
West Tennessee,	1,552,225
South Carolina,	‖2,174,157
Georgia,	¶2,743,863
Orleans Territory,	814,905
Mississippi Territory,	314,305
Louisiana Territory,	34,657
Indiana Territory,	196,532
Illinois Territory,	71,703
Michigan Territory,	37,018
Columbia, (District)	719,400
Amount, in dollars,	127,694,602

A Summary of the Manufactures of the United States, in the year 1810, *so far as they appear in the preceding tabular statement, taken from the returns of the Marshals, and the Secretaries of the Territories, exhibiting the respective values of the several descriptions or branches of manufacture, and excluding doubtful articles.*

1	Goods manufactured *by the loom*, of cotton, wool, flax, hemp, and silk, with stockings,		$39,497,057
2	Other goods, of those five materials, *spun*,		2,052,120
3	Instruments and machinery manufactured, value	$186,650	6,144,466
	Carding, fulling, and floor cloth stamping, by machinery, value,	5,957,816	
4	Hats, of wool and fur, &c. and of mixtures of them,		4,323,744
5	Manufactures of iron,		14,364,526
6	Manufactures of gold, silver, set work, mixed metals, &c.		2,483,912
7	Manufactures of lead,		325,560
8	Soap, candles of tallow, wax, spermaceti, spring oil, and whale oil,		1,766,292
9	Manufactures of hides and skins,		17,935,477
10	Manufactures from seeds,		858,509
11	Grain, fruit, and cane liquors, distilled and fermented,		16,528,207
12	Dry manufactures, from grain, *exclusively of flour, meal, &c.*		75,766
13	Manufactures of wood,		5,554,708
14	Manufactures or essences, and oils, of and from wood,		179,150
15	Refined or manufactured sugar,		1,415,724
16	Manufactures of paper, paste boards, cards, &c,		1,939,285
17	Manufactures of marble, stone, and slate,		462,115
18	Glass manufactures,		1,047,004
19	Earthen manufactures,		259,720
20	Manufactures of tobacco,		1,260,378
21	Drugs, dye stuffs, paints, &c. and dying,		500,182
22	Cables and cordage,		4,243,368
23	Manufactures of hair,		129,731
24	Various and miscellaneous manufactures,		4,347,601
	Amount,		$127,694,602

* The Marshal of Rhode Island represents his return as short of the real amount of manufactures, by 25 to 35 per cent.

† The Marshal of Connecticut represents the manufactures of that State as considerably greater than the sum reported.

‡ It is presumed to be not improper to note here, that the *unofficial* estimate of the manufactures of the State of New York, received from thence in November last, and transmitted to the treasury in the month following, including some of those which have been classed as doubtful, amounts to $33,387,566. It is not made by the Marshal, and is in round numbers.

§ The Marshal of Kentucky considers the quantity of iron as much greater than is reported. Such appearances and convictions occur throughout the United States.

‖ The Marshal of South Carolina represents the returns of various cloths and distilled spirits, in that State, as not more than one-half of the real value, and that, in general, the manufactures are much more considerable than his assistants have reported.

¶ The Marshal of Georgia is decidedly of opinion, that the manufactures of that State amount to a much larger sum than his assistants have reported.

An Estimate of the value of the Manufactures of the United States, excluding the doubtful articles, digested by States, Districts, and Territories, formed by a consideration of all the reported details, and by a valuation of the Manufactures which are entirely omitted or imperfectly returned, for the year 1810.

Maine, (District)	$3,741,116
Massachusetts,	21,895,528
New Hampshire,	5,225,045
Vermont,	5,407,280
Rhode Island,	*4,106,074
Connecticut,	†7,771,928
New York,	25,370,968
New Jersey,	7,054,594
Pennsylvania,	33,691,111
Delaware,	1,733,744
Maryland,	11,468,794
Virginia,	15,263,473
Ohio,	2,894,290
Kentucky,	‡6,181,024
North Carolina,	6,653,152
East Tennessee,	3,611,029
West Tennessee,	
South Carolina,	3,623,595
Georgia,	3,658,481
Orleans Territory,	1,222,357
Mississippi do.	419,073
Louisiana do.	200,000
Indiana do.	300,000
Illinois do.	120,000
Michigan do.	50,000
Columbia, (District)	1,100,000
Amount,	$172,762,676

An Estimate for one year, ending on the 30th day of September, 1790, *of the value of the specified Manufactures, actually inported from foreign countries, into the United States, together with the goods rated ad valorem, from those countries and ports which supply manufactures, intended to exhibit the probable amount of foreign manufactures imported, during that year.*

Denominations and descriptions of Goods.				Price at that time.	Value of each denomination.
				Cents.	
Beer, ale, and porter,	83,734 gallons,			20	$16,746 80
Loaf sugar,	140,528 pounds,			10	14,052 80
Candles, of tallow,	6,206 do.			10	620 60
Do. wax,	1,749 do.			50	874 50
Cheese,	92,282 do.			8	7,382 56
Soap,	13,537 do.			10	1,353 70
Tobacco, manufactured,	928 do.			20	185 60
Snuff,	377 do.			20	75 40
Nails and spikes,	1,808,439 do.			7	126,590 73
	Cwt.	*qrs.*	*lbs.*		
Steel, unwrought,	5,428	3	5	6	36,478 00
Cables,	626	1	23	800	5,059 64
Tarred cordage,	5,151	3	27	800	41,294 34
Untarred cordage and yarn,	894	1	1	900	8,046 15
Twine and pack thread,	676	0	22	20	15,093 60
Salt,	1,194,188 bushels, at various prices,			-	109,132 04
Malt,	5,232 do.			60	3,139 20
Shoes, slippers, and goloshoes, of leather,	57,927 pairs,			100	57,927 00
Shoes or slippers, silk or stuff,	25,729 do.			80	20,583 20
Boots,	844 do.			500	4,220 00
Wool and cotton cards,	757 dozens,			400	3,028 00
Cider, beer, ale, and porter,	18,166 doz. bottles,			133	24,160 78
Packs of playing cards,	18,552 packs,			6	1,113 12
Value of goods dutied *ad valorem*, not specified, but generally manufactures,				-	14,798,481 21
Amount,					$15,295,638 97

* It is represented, as the concurrent opinion of several of the officers of the Government of the United States in Rhode Island, that the increase of *the cotton manufacture* of that State, since 1810, is equal to thirty-three and one-third per centum.

† The Marshal of Connecticut represents that there are constant additions to the number and capital of the manufactures in that State.

‡ The Marshal of Kentucky represents the production of hemp, their greatest raw material, as doubled in many places, in 1811, and that the capcaity of that State to supply saltpetre is very great.

A statement of Exports of the Manufactures of the United States, during one year, commencing the 1st October, 1806, and ending the 30th September, 1807.

Species of Merchandise.		Quantity or value.
Oil, Spermaceti,	gallons,	44,339
Whale and other fish,	do.	932,797
Spermaceti candles,	pounds,	172,132
Wood—Staves and headings,	M.	37,701
Shingles,	do.	76,890
Hoops and poles,	do.	3,621
Boards, plank, and scantling,	M. feet,	79,424
Hewn timber,	tons,	48,855
Lumber of all kinds,	dollars,	90,469
Masts and spars,	do.	21,084
Oak bark, and other dye,	do.	19,064
All manufactures of wood,	do.	191,792
Naval Stores—Tar,	barrels,	59,282
Pitch,	do.	5,099
Rosin,	do.	3,802
Turpentine,	do.	53,451
Ashes—Pot,	tons.	5,852
Pearl,	do.	2,773
Flour,	barrels,	1,249,819
Meal—Rye,	do.	29,067
Indian,	do.	136,460
Buckwheat,	do.	30
Ship stuff,	cwt.	2,580
Biscuit, or ship bread,	barrels,	102,431
Do. do.	kegs,	37,157
Indigo,	pounds,	18,097
Mustard,	do.	3,817
Wax,	do.	318,636
Household furniture,	dollars,	113,571
Coaches and other carriages,	do.	25,390
Hats,	do.	89,653
Saddlery,	do.	14,252
Beer, porter, and cider, in casks,	gallons,	185,359
Do. do. do. in bottles,	dozens,	10,794
Boots,	pairs,	8,053
Shoes—Silk,	do.	4,068
Leather,	do.	119,464
Candles—Tallow,	pounds,	1,562,847
Wax,	do.	361
Soap,	do.	2,317,398
Starch,	do.	24,870
Hair Powder,	do.	2,483
Snuff,	do.	46,077
Tobacco, manufactured,	do.	228,875
Leather,	do.	336,414
Maple, and other brown sugars,	do.	17,400
Bricks,	M.	837
Spirits, from grain,	gallons,	32,767
Bark essence,	do.	25
Linseed oil,	do.	5,037
Spirits of turpentine,	do.	8,146
Canvass and sail cloth,	pieces,	100
Cables and cordage,	cwt.	6,745
Cards, wool and cotton,	dozens,	2,007
Iron—Pig,	tons.	114
Bar,	do.	132
Nails,	pounds,	336,321
Castings,	dollars,	55,394
All other manufactures of iron or iron and steel,	do.	41,239
Spirits, from molasses,	gallons,	765,916
Sugar, refined,	pounds,	122,586
Chocolate,	do.	11,389
Gunpowder,	do.	80,287
Copper, or brass, and copper manufactured,	dollars,	12,742

A detailed Statement of the Goods made in the United States, which are of a doubtful nature in relation to their character, as manufactures, or agricultural, so far as they have been returned by the marshals, and secretaries of territories, for the year 1810.

STATES, TERRITORIES, AND DISTRICTS.	Cotton, pressed.		Flour and Meal.						Malt.	
	Presses.	Value of work, in dollars.	Wheat mills.	Grist mills.	Bushels ground.	Barrels of flour or meal.	Barrels of corn meal.	Value of flour and meal in dollars.	Bushels.	Value in dollars.
Maine, (District)										
Massachusetts,	-	-	-	84	509,530	-	-	386,169		
New Hampshire.										
Vermont,	-	-	-	-	-	-	-	-	100	100
Rhode Island,	-	-	-	22						
Connecticut,	-									
New York.										
New Jersey.										
Pennsylvania,	-	-	2,008	-	4,024,640	844,417	-	10,800,290	3,035	3,303
Delaware,	-	-	42	-	-	92,400	30,000	1,004,200		
Maryland,	-	-	399	-	-	328,484	-	2,530,765		
Virginia,	-	-	441	-	-	753,827	-	5,529,463		
Ohio.										
Kentucky.										
North Carolina.										
East Tennesee.										
West Tennessee.										
South Carolina,	-	-	3	202	-	4,200	-	42,000		
Georgia.										
Orleans Territory,	14	6,456								
Mississippi do.										
Louisiana do.	-	-	18							
Indiana, do.	-	-	1	32	40,900	1,500	-	52,208		
Illinois do.	-	-	5	-	-	6,440	-	32,200		
Michigan do.	-	-	-	4						
Columbia, (District)	-	-	-	6	15,000	25,000	-	211,250		
	14	6,456	2,957	350	4,590,070	2,056,268	30,000	20,588,545	3,135	3,403

STATES, TERRITORIES, AND DISTRICTS.	Hulling Mills.		Pearled Barley.			Wind Mills.		Clover Seed.			Horse Mills.	
	Number.	Value hulled, in dollars.	Mills.	Pounds pearled.	Value in dollars.	Number.	Value of work, in dollars.	Mills.	Bushels cleaned.	Value in dollars.	Number.	Bushels ground.
Maine, (District.)												
Massachusetts.												
New Hampshire.												
Vermont.												
Rhode Island.												
Connecticut.												
New York.												
New Jersey.												
Pennsylvania,	1	60	1	20,000	1,100	-	267	27	11,650	54,730		
Delaware,	-	-	2	150,000	10,000							
Maryland,	-	-	-	-	-	3						
Virginia.												
Ohio.												
Kentucky.												
North Carolina.												
East Tennessee.												
West Tennessee.												
South Carolina.												
Georgia.												
Orleans Territory.												
Mississippi do.												
Louisiana do.	-	-	-	-	-	-	-	-	-	-	15	
Indiana do.	-	-	-	-	-	-	-	-	-	-	3	7,000
Illinois do.												
Michigan do.	-	-	-	-	-	1	-	-	-	-	2	
Columbia, (District.)												
	1	60	3	170,000	11,100	4	267	27	11,650	54,730	20	7,000

Detailed Statement—Continued.

STATES, TERRITORIES, AND DISTRICTS.	Saw mills.						Pot and Pearl Ashes.		Maple Sugar.		
	Mahogany saw mills.	Feet of mahogany sawed.	Value of mahogany sawing, in dollars.	Common saw mills.	Feet sawed.	Value of common wood sawed, in dollars.	Tons.	Value in dollars.	Maple tree sugar camps.	Pounds made.	Value in dollars.
Maine, (District.)											
Massachusetts,	-	-	-	150	11,215,000	87,335	123	20,619			
New Hampshire.											
Vermont,	-	-	-	-	-	-	1,500	150,000	-	1,200,000	120,000
Rhode Island,	-	-	-	28							
Connecticut.											
New York.											
New Jersey,	-	-	6,000								
Pennsylvania,	21	700,000	17,800	1,995	73,847,640	600,430	-	820	-	1,046,268	119,345
Delaware.											
Maryland,	-	-	-	113							
Virginia,	-	-	-	112	-	-	-	-	-	1,695,447*	169,545
Ohio,	-	-	-	-	-	-	-	-	-	3,023,806	302,380
Kentucky,	-	-	-	-	-	-	-	-	-	2,471,647	308,932
North Carolina.											
East Tennessee,	-	-	-	-	-	-	-	-	-	162,340	16,234
West Tennessee.											
South Carolina,	-	-	-	65							
Georgia,	-	-	-	1	1,252,000	25,040					
Orleans Territory,	-	-	-	34	6,790,000	339,500					
Mississippi do.											
Louisiana do.	-	-	-	9							
Indiana do.	-	-	-	14	390,000	3,900	-	-	-	50,000	5,000
Illinois do.	-	-	-	5	480,000	12,000	-	-	78	15,600	1,950
Michigan do.											
Columbia, (District,)											
	21	700,000	23,800	2,526	93,974,640	1,068,205	1,623	171,439	78	9,665,108	1,043,386

STATES, TERRITORIES, AND DISTRICTS.	Sugar from the cane.			Molasses.		Rosin and Pitch.		Slate.		Bricks.		
	Planters' sugar works.	Hhds. of sugar.	Value in dollars.	Hhds. of fifty gallons each.	Value in dollars.	Barrels.	Value in dollars.	Quarries.	Value of slate, in dollars.	Kilns.	Number of bricks made.	Value in dollars.
Maine, (District.)												
Massachusetts,	-	-	-	-	-	-	-	-	-	-	25,295,000	139,067
New Hampshire.												
Vermont.												
Rhode Island.												
Connecticut,	-	-	-	-	-	-	-	-	-	-	-	2,000
New York.												
New Jersey,	-	-	-	-	-	-	-	-	-	-	-	88,850
Pennsylvania,	-	-	-	-	-	2,000	8,000	1	6,000	111	55,066,646	417,490
Delaware.												
Maryland.												
Virginia.												
Ohio.												
Kentucky.												
North Carolina.												
East Tennessee.												
West Tennessee.												
South Carolina.												
Georgia.												
Orleans Territory,	91	9,671	712,373	3,590	59,235	-	-	-	-	29	14,010,000	126,690
Mississippi do.												
Louisiana do.												
Indiana do.												
Illinois do.												
Michigan do.												
Columbia, (District.)												
	91	9,671	712,373	3,590	59,235	2,000	8,000	1	6,000	140	94,371,646	773,497

* This is the quantity in the Marshal's general return, being 1,600,000 pounds over the quantity returned by five of the county deputies. The rest are silent.

Detailed Statement—Continued.

STATES, TERRITORIES, AND DISTRICTS.	Tiles.		Salt Petre.			Indigo.			Red Ochre.		Yellow Ochre.		Hemp Mills.	
	Number.	Value in dollars.	Caves.	Pounds made.	Value in dollars.	Works.	Pounds made.	Value in dollars.	Pounds.	Value in dollars.	Tons.	Value in dollars.	Pounds.	Value of work in dollars.
Maine, (District)														
Massachusetts,	-	-	-	23,600	9,303									
New Hampshire.														
Vermont,	-	-	-	-	-	-	-	-	-	-	*85	10,025		
Rhode Island.														
Connecticut.														
New York.														
New Jersey.														
Pennsylvania,	-	-	-	-	-	-	-	-	-	-	-	-	3,600	36
Delaware.														
Maryland.														
Virginia,	-	-	-	59,175	16,244									
Ohio.														
Kentucky,	-	-	-	201,937	33,648									
North Carolina.														
East Tennessee,	-	-	-	-	2,913									
West Tennessee,	-	-	22	144,895	18,326	-	-	-	10,000	2,000				
South Carolina.														
Georgia.														
Orleans Territory,	-	100,000	4,250	-	-	-	40	45,800	45,800					
Mississippi Territory.														
Louisiana Territory.														
Indiana Territory.														
Illinois Territory.														
Michigan Territory.														
Columbia, (District)														
	100,000	4,250	22	429,607	80,434	40	45,800	45,800	10,000	2,000	85	10,025	3,600	36

STATES, TERRITORIES, AND DISTRICTS.	Hemp.		Fisheries.		Lime.			Cotton Gins.		Plaster of Paris ground.		Tobacco.	
	Tons.	Value in dollars.	Barrels of Mackerel.	Value of fisheries, in dollars.	Kilns.	Bushels of Lime.	Value in dollars.	Number.	Pounds of Cotton picked.	Tons.	Value in dollars.	Hogsheads.	Value in dollars.
Maine, (District)													
Massachusetts,	-	-	5,400	44,550									
New Hampshire.													
Vermont,	-	-	-	-	-	18,320	6,412						
Rhode Island,	-	-	-	-	14	235,200	58,800						
Connecticut.													
New York.													
New Jersey.													
Pennsylvania,	-	1-6th,	25	-	-	475	1,001,610	132,477	-	-	3,345	40,890		
Delaware.														
Maryland,	-	-	-	-	-	-	-	-	-	-	-	-	5,100	204,000
Virginia.														
Ohio.														
Kentucky,	-	5,755	690,600											
North Carolina.														
East Tennessee.														
West Tennessee.														
South Carolina.														
Georgia.														
Orleans Territory.														
Mississippi Territory.														
Louisiana Territory.														
Indiana Territory.														
Illinois Territory.														
Michigan Territory.														
Columbia, (District)														
	5,755 1/6	690,625	5,400	44,550	489	1,555,130	197,689			3,345	40,890	5,100	204,000

* Equal to one hundred and ninety-thousand four hundred pounds.

Detailed Statement—Continued.

Horses, Neat Cattle, and Sheep, of various breeds, so far as returned in the year 1810.

STATES, TERRITORIES, AND DISTRICTS.	Horses.	Neat Cattle.	Sheep.				
			Merino, of the whole blood.	Merino and common breeds, mixed.	Tunis, mountain, or broad tailed.	Common breeds, as expressly named in the returns.	Whole No. returned, merinoes, mixed, Tunis, and common.
	Number.	Number.	Number.	Number.	Number.	Number.	Number.
Maine, (District.)							
Massachusetts,	-	-	73	2,062	-	103,141	105,276
New Hampshire.							
Vermont,	-	-	-	-	-	-	450,000
Rhode Island.							
Connecticut,	-	-	-	-	-	-	400,000
New York.							
New Jersey,	-	-	-	-	-	10,153	10,153
Pennsylvania,	255,645	612,998	357	4,071	759	613,036	618,223
Delaware.							
Maryland.							
Virginia.							
Ohio.							
Kentucky.							
North Carolina.							
East Tennessee.							
West Tennessee.							
South Carolina.							
Georgia.							
Orleans Territory.							
Mississippi Territory.							
Louisiana Territory.							
Indiana Territory.							
Illinois Territory.							
Michigan Territory,	-	-	1	-	-	-	1000
Columbia (District.)							
	255,645	612,998	431	6,133	759	726,330	1,584,652

A Summary, by States, Territories, and Districts, of the Goods made in the United States, which are of a doubtful nature, in relation to their character as manufactures or agricultural, so far as they have been returned by the Marshals, and Secretaries of Territories, for the year 1810.

Maine (District,)	
Massachusetts,	$687,043
New Hampshire.	
Vermont,	286,537
Rhode Island,	58,800
Connecticut,	2,000
New York.*	
New Jersey,	94,850
Pennsylvania,	12,203,063
Delaware,	1,014,200
Maryland,	2,734,765
Virginia,	5,715,252
Ohio,	302,380
Kentucky,	1,033,180
North Carolina.	
East Tennessee,	19,147
West Tennessee,	20,326
South Carolina,	42,000
Georgia,	25,040
Orleans Territory,	1,293,704
Mississippi do.	
Louisiana do.	
Indiana do.	61,108
Illinois do.	46,150
Michigan do.	
Columbia, (District)	211,250
Amount,	$25,850,795

*The whole of the grain, peas, beans, pickled and smoked meat, lard, butter, cheese, and lumber, (or boards and scantling, staves, heading, hoops, shingles, &c.) of the State of New York, were unofficially computed in round numbers, in November, 1812, to amount to 22,600,000 dollars, agreeably to the document transmitted to the treasury.

PART IV.

A series of tables of the several branches of American Manufactures, exhibiting them in every county of the Union, so far as they were returned in the reports of the Marshals, and of the Secretaries of the Territories, and of their respective assistants, in the autumn of the year 1810; together with returns, in similar local detail, of certain doubtful goods, productions of the soil, and agricultural stock.

DISTRICT OF MAINE—Manufactures.

COUNTIES.	Cotton Goods, in families.		Number of Cotton Manufacturing Establishments.	Blended and unnamed Cloths and Stuffs.		Woollen Goods, in families, &c.		Woollen manufacturing Establishments.		
	Yards.	Value in dollars.		Yards.	Value in dollars.	Yards.	Value in dollars.	Number.	Yards.	Value in dollars.
York,	201,997	80,798 3/10	1	295,273	73,818 1/4	91,272	54,763 2/10			
Cumberland,	162,198	64,879 7/10	1	198,733	49,683 1/4	151,082	90,649 2/10	1	2,000	5,250
Lincoln,	122,389	48,955 6/10	1	134,713	33,678 1/4	170,989	102,593 4/10			
Washington,	43,766	17,506 4/10	-	45,000	11,250	42,534	25,520 4/10			
Hancock,	66,746	26,698 4/10	-	62,747	15,686 3/4	104,460	62,676			
Kennebeck,	108,266	43,306 4/10	-	139,281	34,820 1/4	122,107	73,264 2/10			
Oxford,	49,678	19,871 2/10	-	90,857	22,714 1/4	72,859	43,715 4/10			
Somerset,	56,872	22,748 8/10	-	54,443	13,610 3/4	57,493	34,495 8/10			
Total amounts,	811,912	324,764 8/10	3	1,021,047	255,261 3/4	812,796	487,677 6/10	1	2,000	5,250

COUNTIES.	No. of looms for cloths of cotton, wool, &c.	Carding Machines.		Fulling Mills.			Number of Spindles.	Hatteries.		Number of Air Furnaces.	Number of Trip Hammers.	Naileries.		
		No. of machines.	Quantity carded, in pounds.	Number.	Yards.	Value in dollars.		Fur hats	Value in dollars.			Number.	Pounds made.	Value in dollars.
York,	3,514	10	49,850	12	61,726	15,431 1/2	100	4,835	9,670					
Cumberland,	3,226	8	64,000	8	64,531	16,132 3/4	580	20,361	81,444	2	-	1	1,200,000	9,500
Lincoln,	3,080	22	167,000	11	81,750	20,437 1/2	100	9,138	18,276	-	3	1	5,994	749
Washington,	378	1	3,500	1	2,000	500								
Hancock,	1,568	9	28,800	4	26,550	6,637 1/2	-	15,000	30,000					
Kennebeck,	2,000	14	78,547	16	87,036	21,759	-	7,847	15,694	-	8	1		
Oxford,	1,334	7	47,558	5	25,293	6,323 1/4	-	1,842	3,684	-	2	1	15,600	2,600
Somerset,	957	4	11,000	2	8,500	2,125	-	1,100	2,200	-	1	2	44,000	7,080
Total amounts,	16,057	75	450,225	59	357,386	89,346 1/2	780	60,123	160,968	2	14	6	1,265,594	19,929

COUNTIES.	Augers & Bitts.		Soap.		Tanneries.				Shoes, Boots, and Slippers.	
	Number.	Value in dollars.	Pounds.	Value in dollars.	Number.	Hides.	Calf Skins.	Value in dollars.	Number.	Value in dollars.
York,	-	-	-	-	61	5,577	6,817	49,264 1/2	8,797	9,642
Cumberland,	-	-	305,000	27,650	24	4,722	9,306	47,013	67,314	66,564
Lincoln,	-	-	40,000	4,000	45	5,589	5,826	47,862	15,853	16,014
Washington,	-	-	-	-	6	1,060	1,387	9,500 1/2		
Hancock,	1	2,000	-	-	9	3,100	4,087	27,830 1/2	16,570	19,632
Kennebeck,	-	-	-	-	32	4,018	-	28,126	3,915	4,036
Oxford,	-	-	-	-	16	2,244	-	15,708	15,165	17,256
Somerset,	-	-	-	-	7	680	740	5,870	1,750	2,137
Total amounts,	1	2,000	345,000	31,650	200	26,990	28,163	231,174 1/2	129,364	135,281

DISTRICT OF MAINE—Manufactures continued.

COUNTIES.	Saddlery.	Flax Seed Oil.			Liquor distilled from Fruit and Grain.			Carriages made.	Paper.			Rope Walks.		
	Value in dollars.	Mills.	Gallons made.	Value in dollars.	Distilleries.	Gallons.	Value in dollars.	Value in dollars.	Mills.	Reams.	Value in dollars.	Number.	No. of tons.	Value in dollars.
York,	3,174	-	-	-	-	-	-	-	-	-	-	2	89	35,600
Cumberland,	10,364	1	300	450	3	159,300	106,200	9,000	1	-	-	6	447½	179,000
Lincoln,	4,956	1	-	-	-	-	-	-	1	4,500	16,000	3	50	20,000
Washington.														
Hancock.														
Kennebeck,	4,389	1												
Oxford,	1,495	1	1,500	2,250	1	1,000	1,000							
Somerset,	300	1	200	300										
Total amounts,	24,678	5	2,000	3,000	4	160,300	107,200	9,000	2	4,500	16,000	11	586½	234,600

STATE OF MASSACHUSETTS—Manufactures.

COUNTIES.	Cotton Manufacturing Establishments.			Cotton Duck.		Hempen Manufacturing Establishments.		Blended and unnamed Cloths and Stuffs.		Tow Cloth.	
	Number.	Yards.	Value in dollars.	Pieces.	Value in dollars.	Pieces Sail Duck.	Value in dollars.	Yards.	Value in dollars.	Yards.	Value in dollars.
Suffolk,	-	-	-	200	6,000	40	1,000				
Nantucket,	-	-	-	-	-	-	-	4,300	2,980		
Dukes,	-	-	-	-	-	-	-	17,775	12,442		
Norfolk,	10	-	-	-	-	-	-	190,593	129,397		
Worcester,	17	-	-	-	-	-	-	836,720	489,640		
Plymouth,	3	-	-	-	-	20	400	347,698	162,284		
Bristol,	13	-	-	-	-	-	-	319,905	144,452		
Barnstable,	-	-	-	-	-	-	-	41,720	20,860		
Middlesex,	4	-	-	-	-	140	3,000	448,661	246,709		
Essex,	5	-	-	-	-	1,325	33,813	259,053	103,813		
Berkshire,	-	36,000	28,600	-	-	500	7,600	527,226	181,058		
Hampshire,	2	-	-	-	-	1,000	35,000	1,054,558	566,941	60,000	33,000
Total amounts,	54	36,000	28,600	200	6,000	3,025	80,813	4,048,209	2,060,576	60,000	33,000

COUNTIES.	Woollen Manufacturing Establishments.			Cotton and Wool spun, in mills.		Web, Lace, and Fringe.	Stockings.		Looms, for cloths of cotton, wool, &c.	Carding Machines.		
	Establishments.	Yards.	Value in dollars.	Pounds spun.	Value in dollars.	Value in dollars.	Pairs.	Value in dollars.	Number.	Number.	Pounds carded.	Amount in dolls.
Suffolk.												
Nantucket,	-	-	-	-	-	-	4,000	4,000				
Dukes,	-	-	-	-	-	-	7,406	4,448	80	3	6,000	480
Norfolk,	-	-	-	128,575	136,159	7,000	1,476	1,180	1,021	8	35,266	3,527
Worcester,	-	-	-	151,338	173,764	-	-	-	4,594	44	187,900	18,680
Plymouth,	-	-	-	-	-	600	3,000	2,250	2,353	5	14,500	8,930
Bristol,	1	6,860	10,290	308,572	343,457	-	-	-	2,597	11	55,000	4,280
Barnstable,	-	-	-	-	-	-	11,800	8,850	327	3	7,000	700
Middlesex,	-	-	-	204,678	240,600	2,400	10,269	7,725	1,788	8	67,355	5,808
Essex,	-	-	-	35,185	17,926	-	-	-	1,426	11	37,400	2,992
Berkshire,	-	-	-	-	-	-	-	-	2,633	29	127,016	76,508
Hampshire,	-	-	-	10,000	20,000	-	-	-	5,745	58	259,799	114,288
Total amounts,	1	6,860	10,290	838,348	931,906	10,000	37,951	28,453	22,564	180	797,236	236,193

MASSACHUSETTS—Manufactures continued.

COUNTIES.	Fulling Mills.			Sewing and raw silk.		Jennies.	Spindles.	Wire Card Manufactories.					Spinning Wheels.	
	Number.	Yards.	Value in dollars.	Pounds.	Value in dolls			Number.	Dozen of hand cards	Value in dollars.	Feet of Cards.	Value in dollars.	Number.	Value in dolls.
Suffolk.														
Nantucket.														
Dukes, -	2	4,000	2,000											
Norfolk, -	5	16,500	12,375	-	-	-	4,208							
Worcester, -	52	192,306	32,083	-	-	-	3,926	3	953	6,998	-	-	150	500
Plymouth, -	12	23,659	3,945	-	-	-	480	-	-	-	-	-	3,749	10,000
Bristol, -	11	32,500	5,418	-	-	-	5,875							
Barnstable, -	4	3,800	634											
Middlesex, -	10	44,759	18,303	-	-	-	3,272	1	9,000	72,000	14,400	33,000		
Essex, -	10	25,490	24,140	-	-	-	487							
Berkshire, -	47	162,860	123,612	-	-	9	-	-	-	-	-	-	2,494	7,482
Hampshire, -	67	225,074	219,891	103	618	-	1,200							
Total amounts,	221	730,948	442,401	103	618	9	19,448	4	9,953	78,998	14,400	33,000	6,393	17,982

COUNTIES.	Hatteries.		Furnaces.		Bar Iron, &c.			Trip Hammers.	Rolling and Slitting Mills.			Naileries.	
	Fur Hats.	Value in dollars.	Tons.	Value in dollars.	Forges.	Tons.	Value in dollars.		Number.	Tons slit iron	Value in dollars.	Number.	Value in dollars.
Suffolk, -	11,000	56,000											
Nantucket, -	1,000	2,000											
Dukes, -	1,200	3,000											
Norfolk, -	18,228	41,923	318	25,000	-	12	1,680	-	-	-	-	-	111,499
Worcester, -	8,148	32,722	57½	11,500	5	73	11,540	-	-	-	-	5	155,837
Plymouth, -	3,557	14,225	1,598	72,300	8	932	150,602	-	-	-	-	-	73,457
Bristol, -	8,669	18,230	85	17,000	11	94	10,840	-	4	910	145,600	12	192,980
Barnstable.													
Middlesex, -	20,997	103,311	2	400	-	15	1,750	-	1	300	80,000	-	100,496
Essex, -	27,506	58,585	-	-	-	40	8,000	-	-	690	93,000	-	66,200
Berkshire, -	25,960	41,104	80	16,000	9	221	26,460	-	-	-	-	6	12,700
Hampshire, -	16,380	44,067	200	12,500	4	31	3,770	11	-	-	-	13	2,416
Total amounts,	142,645	415,167	2,340½	154,700	37	1,418	214,642	11	5	1,900	318,600	-	715,585

COUNTIES.	Wire drawing.	Gunsmiths.		Blacksmiths' Work.	Steel Furnaces.			Hydraulic Engine makers		Tacks.		Clocks and Watches.
	Value in dollars.	Number of muskets.	Value in dollars.	Value in dollars.	Number.	Tons.	Value in dollars.	Number.	Amount in dollars.	Number.	Value in dollars.	Value in dollars.
Suffolk, - -	15,000	-	-	44,000	-	-	-	1	4,000	-	-	21,000
Nantucket.												
Dukes.												
Norfolk, - -	-	-	-	102,830	-	-	-	-	-	-	-	4,000
Worcester, -	9,912	4,095	52,380	81,442	1	20	4,000	-	-	-	-	8,015
Plymouth, -	-	740	8,075	152,956	-	-	-	-	-	-	-	2,400
Bristol, - -	-	1,000	10,750	10,398	-	-	-	-	-	11,000,000	2,000	
Barnstable.												
Middlesex, -	-	220	3,500	84,830	-	-	-	-	-	-	-	10,320
Essex, - -	-	-	-	25,562								
Berkshire, -	-	1,880	20,000	14,100								
Hampshire, -	-	11,240	134,380	49,600	-	-	-	-	-		-	450
Total amounts,	24,912	19,095	229,085	565,718	1	20	4,000	1	4,000	11,000,000	2,000	46,185

MASSACHUSETTS—Manufactures continued.

COUNTIES.	Gold and Silver work.	Tinplate Work.	Manufactures of Mixed Metals.		Copper and Brass Manufactures.		Bells.		Buttons.	Lead.
	Value in dollars.	Value in dollars.	Pounds made.	Value in dollars.	Pounds made.	Value in dollars.	Pounds.	Value in dollars.	Value in dollars.	Value in dollars.
Suffolk, - -	95,000	52,000	350,791	151,481	40,635	20,964	10,845	4,555	20,000	
Nantucket.										
Dukes.										
Norfolk, - -	-	-	-	-	4,500	9,000				
Worcester, -	2,800	-	-	-	-	-	10,565	4,000		
Plymouth.										
Bristol, - -	30,000	2,500								
Barnstable.										
Middlesex, -	10,500	750								
Essex, - -	16,000	5,465								
Berkshire.										
Hampshire, -	7,325	13,000	-	-	-	-	-	-	-	200
Total amounts,	161,625	73,715	350,791	151,481	45,135	29,964	21,410	8,555	20,000	200

COUNTIES.	Tallow Candles.		Soap.			Spermaceti Candles.		Spermaceti Oil.	Whale Oil.
	Pounds.	Value in dollars.	Barrels.	Pounds.	Value in dollars.	Pounds.	Value in dollars.	Gallons.	Gallons.
Suffolk, -	251,250	40,200	-	300,000	30,100				
Nantucket, -	-	-	-	80,000	8,000	185,000	146,300	77,696	249,728
Dukes.									
Norfolk, -	185,000	27,750	-	624,000	93,600				
Worcester.									
Plymouth.									
Bristol, -	4,000	640	-	-	-	280,000	32,000		
Barnstable.									
Middlesex, -	841,000	122,560	1,240	777,500	89,350				
Essex, -	155,300	25,910	2,950	262,220	37,047				
Berkshire.									
Hampshire.									
Total amounts,	1,436,550	217,060	4,190	2,043,720	258,097	465,000	178,300	77,696	249,728

COUNTIES.	Spermaceti and whale Oil.	Tanneries.						Boots, Shoes, and Slippers.	
	Value in dollars.	Number.	Hides.	Calf Skins.	Hog Skins.	Sheep Skins.	Value in dollars.	Number of pairs.	Value in dollars.
Suffolk, -	-	-	-	-	-	-	-	23,500	131,225
Nantucket, -	240,520	-	2,800	-	-	-	16,300	2,500	8,000
Dukes, -	-	1	350	-	-	-	2,000		
Norfolk, -	-	24	8,925	9,145	-	8,925	95,197	94,565	234,553
Worcester, -	-	78	18,681	13,584	-	10,950	149,423	85,810	135,575
Plymouth, -	-	-	8,805	2,720	-	950	51,626	44,528	55,327
Bristol, -	-	42	8,498	4,332	-	3,012	54,958	10,370	20,138
Barnstable, -	-	11	1,570	-	-	-	8,300		
Middlesex, -	-	-	26,754	7,050	-	5,938	204,216	375,604	418,203
Essex, -	-	-	34,593	10,393	2,800	26,791	238,986	1,535,082	1,102,473
Berkshire, -	-	58	29,158	10,570	-	-	119,936		
Hampshire, -	-	85	34,462	8,094	-	5,970	272,037	46,712	96,298
Total amounts,	240,520	-	174,496	65,888	2,800	62,536	1,212,979	2,218,671	2,201,792

MASSACHUSETTS—Manufactures continued.

COUNTIES.	Saddlery.	Morocco Skins.		Leather Gloves.		Cat Gut.	Flax Seed Oil.			Spirits distilled from grain.
	Value in dollars.	Number.	Value in dollars.	Dozens.	Value in dollars.	Value in dollars.	Number of mills.	Gallons.	Value in dollars.	Gallons.
Suffolk, -	90,400	12,000	15,000							
Nantucket.										
Dukes, -	1,000									
Norfolk, -	4,170	13,500	22,500	-	-	2,000				
Worcester, -	17,700	-	-	-	-	-	9	15,900	16,372	71,350
Plymouth, -	6,500	-	-	-	-	-	3	900	1,165	
Bristol, -	3,312	2,600	1,000	-	-	-	4	5,300	6,785	
Barnstable, -	1,800									
Middlesex, -	11,296	172,000	40,000	1,275	3,825	-	-	600	900	1,810
Essex, -	20,800	61,700	51,660	3,600	10,800	-	2	800	800	
Berkshire, -	-	-	-	-	-	-	7	-	9,460	136,500
Hampshire, -	31,748	-	-	-	-	-	7	-	11,500	170,550
Total amounts,	188,726	261,800*	130,160	4,875	14,625	2,000	33	44,460	46,982	380,210

COUNTIES.	Spirits distilled from molasses.	All kinds of Spirits distilled.	Beer.		Shipping.		Cabinet Work.	Chairs.	
	Gallons.	Value in dollars.	Gallons.	Value in dollars.	Number of tons.	Value in dollars.	Value in dollars.	Dozen.	Value in dollars.
Suffolk, -	1,365,000	764,400	617,600	57,800	-	-	115,000	1,000	24,000
Nantucket.									
Dukes.									
Norfolk, -	-	-	16,000	21,250	-	-	38,450		
Worcester, -	-	39,015	6,400	600	-	-	23,610		
Plymouth, -	-	-	-	-	4,575	137,550	12,099		
Bristol, -	-	-	-	-	-	-	9,750		
Barnstable, -	-	-	-	-	2,000	60,000			
Middlesex, -	694,000	414,000	44,800	5,600	-	-	28,850		
Essex, -	413,000	227,150	-	-	16,835	458,545	61,825	494	69,160
Berkshire, -	-	68,250	32,000	1,200	-	-	4,000	166	2,500
Hampshire, -	-	115,511	-	-	-	-	25,038	34	400
Total amounts,	2,472,000	1,628,326	†716,800	86,450	23,410	656,095	318,622	1,694	96,060

COUNTIES.	Carriage Makers.		Wagons.		Wooden Work, unnamed.	Rakes.			Essence of Spruce.		Oil, or Essence of Turpentine.	
	Number of carriages.	Value in dollars.	Number.	Value in dollars.	Value in dollars.	Manufactures.	No. of rakes.	Value in dollars.	Pounds	Value in dollars.	Gallons.	Value in dollars.
Suffolk.												
Nantucket.												
Dukes.												
Norfolk, -	85	12,000	-	-	12,000							
Worcester, -	-	-	-	-	2,700							
Plymouth, -	8	1,000	-	-	12,000							
Bristol, -	-	-	-	-	4,300							
Barnstable.												
Middlesex, -	284	61,950	-	-	-	-	-	-	-	-	3,000	9,000
Essex, -	260	34,800	-	-	-	-	-	-	-	-	3,000	9,000
Berkshire, -	-	-	600	27,000	-	1	11,000	1,870	1,250	2,500		
Hampshire, -	30‡	12,924	1,660	16,600								
Total amounts,	733	122,674	2,260	43,600	31,000	1	11,000	1,870	1,250	2,500	6,000	18,000

* Or 21,817 dozens. † Or 22,400 barrels. ‡ And sixty-six sleighs.

MASSACHUSETTS—Manufactures continued.

COUNTIES.	Sugar refined.		Paper.				Playing Cards.	Marble Saw Mills.			Manufactures of Soap Stone.
	Pounds.	Value in dollars.	Mills.	Reams.	Rolls.	Value in dollars.	Value in dollars.	Number.	Feet.	Value in dollars.	Value in dollars.
Suffolk,	322,000	64,400	-	-	18,000	28,000	15,000				
Nantucket.											
Dukes.											
Norfolk,	-	-	-	28,009	1,500	57,017	82,500				
Worcester,	-	-	7	9,340	-	41,650					
Plymouth.											
Bristol,	-	-	1	-	3,000	4,500					
Barnstable.											
Middlesex,	-	-	6	40,024	-	115,834					
Essex,	100,000	18,000	1	4,611	-	10,300					
Berkshire,	-	-	4	3,400	-	10,000	-	16	89,400	38,000	
Hampshire,	-	-	4	9,745	-	23,650	-	-	-	-	13,000
Total amounts,	422,000	82,400	23	95,129	22,500	290,951	97,500	16	89,400	38,000	13,000

COUNTIES.	Manufactures of Glass.	Tobacco and Snuff.		Potteries.	Glauber Salts.		Laboratories, value in dollars.	Printers' Ink.		Rope Walks.
	Value in dollars.	Pounds.	Value in dollars.	Value in dollars.	Pounds.	Value in dollars.		Pounds.	Value in dollars.	Tons made.
Suffolk,	36,000	-	-	-	-	-	-	-	-	1,341¾
Nantucket,	-	-	-	-	-	-	-	-	-	10¾
Dukes,	-	-	-	-	-	-	1,000			
Norfolk,	-	-	-	-	-	-	-	-	-	52
Worcester,	-	-	-	-	-	-	-	-	-	3¼
Plymouth,	-	-	-	-	-	-	-	-	-	355
Bristol,	-	14,400	3,600	-	-	-	-	-	-	202
Barnstable,	-	-	-	-	334,238	13,369				
Middlesex,	-	46,000	15,333	6,500	-	-	-	6,000	3,000	300¾
Essex,	-	58,000	18,348	12,200	-	-	-	-	-	574¾
Berkshire,	-	-	-	-	-	-	150	-	-	3
Hampshire,	-	-	-	-	-	-	200	-	-	3¼
Total amounts,	36,000	118,400	37,281	18,700	334,238	13,369	1,350	6,000	3,000	2,846¼

COUNTIES.	Rope Walks.	Brushes.		Chocolate.		Corn Brooms.		Gun Powder.			Horn Combs.
	Value in dollars.	Dozen.	Value in dollars.	Pounds.	Value in dollars.	Number.	Value in dollars.	Mills.	Pounds.	Val. in dollars.	Dozens.
Suffolk,	545,000										
Nantucket,	12,420										
Dukes.											
Norfolk,	20,800	1,666	5,000	65,500	13,100						
Worcester,	1,200	-	-	-	-	-	-	1	25,000	15,000	40,250
Plymouth,	108,700										
Bristol,	80,800										
Barnstable.											
Middlesex,	107,500	-	-	40,000	10,000	-	-	-	-	-	166
Essex,	189,600	-	-	150,000	50,000	-	-	-	-	-	8,922
Berkshire,	1,000										
Hampshire,	1,024	-	-	-	-	70,000	4,000	5	95,000	57,000	567
Total amounts,	1,068,044	1,666	5,000	255,500	73,100	70,000	4,000	6	120,000	72,000	49,905

MASSACHUSETTS—Manufactures continued.

COUNTIES.	Horn combs.	Musical instruments.	Salt.			Straw Bonnets.	Spectacles.	Steel Thimbles.		Whips.		Coopers' shops.	
	Value in dollars.	Value in dollars.	Feet of roofs of works.	Bushels made.	Value in dollars.	Value in dollars.	Value in dollars.	Dozens.	Value in dollars.	Dozens.	Value in dollars.	Casks.	Value in dollars.
Suffolk,	.	17,200	3,000	1,000	666		10,000	.	.	2,700	3,000		
Nantucket,	.	.	.	.	.	.	.	.	.	.	.	30,000	60,000
Dukes,	.	.	24,550	5,989	4,138								
Norfolk,	.	.	1,200	400	240	217,424	.	.	.	3,150	3,150		
Worcester,	61,047	680	.	.	.	77,780							
Plymouth,	.	.	.	1,050	635	6,219	.	.	.	200	200		
Bristol,	.	.	112,094	.	.	90,671	.	.	.	.	.	850	800
Barnstable,	.	.	327,354	109,118	72,647								
Middlesex,	333	.	.	.	.	93,794	.	.	.	1,000	1,000		
Essex,	17,844	.	.	1,200	1,200	2,350	.	2,777	10,000				
Berkshire,	.	.	.	.	.	.	.	.	.	.	.	6,000	5,000
Hampshire,	1,400	.	.	.	.	63,750	.	.	.	.	640	1,145	3,518
Total amounts,	80,624	17,880	468,198	118,757	79,526	551,998	10,000	2,777	10,000	7,050	7,990	37,995	69,318

COUNTIES.	Grist Mills,			Saw Mills.			Ashes.		Fisheries.	
	No.	Bushels ground.	Value in dollars.	No.	Quantity in feet.	Value in dollars.	Tons.	Value in dollars.	Barrels of Mackerel.	Value in dollars.
Suffolk.										
Nantucket.										
Dukes.										
Norfolk,	.	.	.	.	.	.	2	600	2,700	22,275
Worcester,	.	.	.	.	.	.	43	4,639		
Plymouth,	.	.	.	.	.	.	.	.	2,700	22,275
Bristol.										
Barnstable.										
Middlesex,	.	.	.	.	.	.	2	400		
Essex.										
Berkshire,	58	364,000	264,417	118	8,960,000	64,450	65	13,000		
Hampshire,	26	145,530	121,752	32	2,255,000	22,885	11	1,980		
Total amounts,	84	509,530	386,169	150	11,215,000	87,335	123	20,619	5,400	44,550

COUNTIES.	Bricks.		Saltpetre.		Sheep.			
	Number.	Value in dollars.	Pounds.	Value in dollars.	Merino, whole blood.	Merino and common breed, mixed.	Common sheep, as expressly named in the returns.	Whole number of sheep of all kinds returned.
Suffolk.								
Nantucket,	.	.	.	.	.	.	10,000	10,000
Dukes.								
Norfolk,	3,090,000	15,450						
Worcester.								
Plymouth.								
Bristol,	1,025,000	16,817						
Barnstable.								
Middlesex,	18,000,000	90,000	.	.	.	.	1,939	1,939
Essex,	1,775,000	9,775	.	.	.	.	1,600	1,600
Berkshire,	.	.	.	.	73	2,062	89,602	91,737
Hampshire,	1,405,000	7,025	23,600	9,303				
Total amounts,	25,295,000	139,067	23,600	9,303	73	2,062	103,141	105,276*

*Amount of all kinds in the State, according to the Marshal's return, $399,182.

STATE OF NEW HAMPSHIRE—Manufactures.

Counties.	Cotton Goods, in families, &c.	Cotton Manufacturing Establishments.	Mix'd goods in families, &c.	Flaxen Goods, in families, &c.	Blended and unnamed Cloths and Stuffs.	Tow Cloths.	Woollen Goods, in families, &c.	Value of all kinds of Cloths and Stuffs.	Looms.
	Yards.		Yards.	Yards.	Yards.	Yards.	Yards.	Dollars.	Number.
Rockingham, -	180,000	2	225,000	55,000	12,540	545,757	113,902	351,391	5,283
Stafford, -	21,985	1	187,278	133,320	-	175,232	139,371	246,176	3,561
Hillsborough, -	221,000	8	80,700	512,000	100,000	-	243,000	568,350	5,544
Cheshire, -	50,000	1	300,000	220,000	-	-	248,000	383,000	3,762
Grafton, -	20,000	-	98,000	153,000	-	-	132,000	169,900	2,520
Coos, - -	23,000	-	40,000	17,000	-	-	24,000	41,600	300
Total amount,	515,985	12	930,978	1,090,320	112,540	720,989	900,273	1,760,417	20,970

Counties.	Carding Machines.			Fulling Mills.			Spindles.	Hatteries.		
	No.	Pounds carded.	Value in dollars.	No.	Yards fulled.	Value in dollars.	Number.	Wool and Mixed Hats.	Fur Hats.	Value in dollars.
Rockingham, -	19	72,000	36,000	31	80,000	80,000	2,500	16,000	8,300	46,100
Stafford, -	15	47,800	18,500	18	65,500	56,400	48	6,350	1,480	13,790
Hillsborough, -	32	144,200	72,100	37	127,000	97,000	1,908	5,250	3,820	18,860
Cheshire, -	23	129,500	59,750	27	130,000	104,000	1,500	4,850	2,184	16,700
Grafton, -	17	75,500	37,250	20	90,000	78,000	-	4,250	1,376	11,050
Coos, - -	3	9,000	4,500	2	5,000	5,000				
Total amount,	109	478,000	228,100	135	497,500	420,400	5,956	36,700	17,160	106,500

Counties.	Forges.			Number of Trip Hammers	Naileries.			Tanneries.		
	Number.	Tons of Iron.	Value in dollars.		Number.	Tons of Nails.	Value in dollars.	Number.	Pounds of Leather tanned.	Value in dollars.
Rockingham, -	-	-	at $135 per ton.	7	5	68	14,320	88	166,900	69,385
Stafford, -	2	7		4	1	1	210	37	97,546	25,348
Hillsborough, -	1	10		6	5	12	2,520	58	271,704	67,917
Cheshire, -	1	3		17	2	9	1,900	29	196,000	60,000
Grafton, -	1	1,100		8	-	-	-	21	113,000	27,000
Coos, - -	-	-		-	1	1	200	3	8,240	2,050
Total amount,	5	1,120	151,200	42	14	*91	19,150	236	853,390	251,700

Counties.	Flax Seed Oil.			Spirits distilled.			Paper.		Rope Walks.	
	Mills.	Gallons.	Value in dollars.	Distilleries.	Gallons.	Value in dollars.	Mills.	Value of paper in dollars.	No.	Value of work in dollars.
Rockingham, -	3	2,200	2,200	2	115,000	57,500	3	20,000	195	58,500
Stafford, -	4	4,400	4,566							
Hillsborough, -	2	6,000	7,134	2	5,000	3,750	1	12,000		
Cheshire, -	5	4,900	5,100	1	2,500	1,500	1	5,200		
Grafton, -	4	3,000	3,100	9	7,000	5,250	1	5,250		
Coos, - -	1	60	60	4	6,450	6,450				
Total amount,	19	20,560	22,160	18	135,950	74,450	6	42,450	195	58,500

* Or 203,840 pounds.

Apparel and Furniture Goods.

COUNTIES.	Cotton Goods, in families, &c.		Cotton Manufacturing Establishments.			Flaxen Goods, in families, &c.		Mixed Cloth, and hempen chiefly mixed.		Blended and unnamed cloths and stuffs.		Woollen Goods, in families, &c.		Woollen Manufacturing establishments			Web Lace and Fringe.		Cotton and Wool, spun in mills.			Stockings.	
	Yards.	Value in dollars.	Number.	Yards.	Value in dollars.	Yards.	Value in dollars.	Yards.	Value in dollars.	Yards.	Value in dollars.	Yards.	Value in dollars.	Establishments.	Yards.	Vlaue in dollars.	Yards.	Value in dollars.	Mills.	Pounds spun.	Value in dollars.	Pairs.	Value in dollars.
Addison, - -	1,473	736	-	-	-	131,958	48,039	8,347	4,856	-	-	118,638	80,475										
Caledonia, - -	12,909	5,279	-	-	-	216,734	108,367	-	-	-	-	130,873	87,685	-	-	-	640	90					
Chittenden, - -	3,572	1,072	-	-	-	129,590	45,356	-	-	-	-	92,835	69,625										
Essex, - - -	745	224	-	-	-	23,308	8,158	5,440	2,067	-	-	12,576	9,432										
Franklin,* - -	-	-	-	-	-	70,492	35,246	2,500	1,250	-	-	50,991	50,991										
Grand Isle, - -	-	-	-	-	-	13,617	4,766	7,373	2,702	-	-	18,154	13,613										
Orange, - - -	15,857	6,660	1	2,500	1,000	125,763	42,759	40,810	19,140	-	-	93,707	46,854										
Orleans, - - -	-	-	-	-	-	34,436	10,331	11,885	4,754	-	-	22,614	15,151										
Rutland, - -	6,667	3,339	-	-	-	130,373	48,816	-	-	-	-	89,448	56,897	-	-	-	-	-	-	-	-	11,345	11,345
Windham,† - -	15,491	4,647	-	-	-	119,133	41,697	4,446	1,689	2,175	1,022	60,605	45,454										
Windsor,‡ - -	10,100	5,886	-	-	-	302,184	120,509	-	-	-	-	150,293	134,273	1	1,200	1,800	600	84	1	800	920		
Seth Whitmore's dis.§	-	-	-	-	-	32,629	16,314	-	-	-	-	29,023	29,023										
R. R. Child's district§	800	240	-	-	-	36,266	13,781	2,222	910	-	-	37,811	47,264	-	-	-	-	-	-	-	-	12,784	6,392
Total amount,	67,624	28,083	1	2,500	1,000	1,366,483	544,139	83,023	37,368	2,175	1,022	907,568	686,737	1	1,200	1,800	1,240	174	1	800	920	24,129	17,737

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VERMONT.—Manufactures continued.

COUNTIES.	*Instruments and Machinery, &c.*																					
	Spinning Wheels for Cotton, Flax, and Wool.	Looms for cloths of Cotton, Wool, &c.	Reeds made.		Carding Machines.			Labor-saving Machinery.				Fulling Mills.			Hatteries.			Blast and Air Furnaces.			Bloomeries.		
	Number.	Number.	Number.	Value in dollars.	Number.	Pounds carded.	Value in dollars.	Billies.	Jennies.	Looms with fly shuttles.	Spindles.	Mills.	Yards fulled.	Value in dollars.	Number.	Wool, mixed, and all kinds of Hats. Number.	Value in dollars.	Blast Furnaces.	Total number.	Value in dollars.	Number.	Tons made.	Value in dollars.
Addison, - -	1,171	1,227	-	-	22	115,000	6,900	-	1	-	75	13	75,000	18,750	-	-	2,500	1	3	29,500	1	15	1,800
Caledonia, - -	6,020	1,419	200	300	13	60,500	3,630	-	1	-	18	15	84,130	21,032	5	5,209	10,418						
Chittenden, -	-	1,003	-	-	8	121,000	7,260	-	-	-	-	-	-	9,178	2	-	1,600						
Essex, - -	911	202	-	-	2	4,500	270	-	-	-	-	3	12,000	3,000									
Franklin,* - -	-	433	-	-	2	-	-	-	-	-	-	5											
Grand Isle, -	1,066	135																					
Orange, - -	-	1,422	-	-	16	91,100	5,366	1	1	2	226	24	101,418	25,355	8	4,470	9,200						
Orleans, - -	1,768	399	-	-	4	10,500	630	-	-	-	-	6	15,500	3,875	1	2,250	4,545						
Rutland, - -	4,889	1,070	-	-	6	51,042	3,063	1	1	-	-	11	62,922	15,741	9	5,604	11,746	-	-	-	1	-	17,000
Windham,† -	-	1,070	-	-	6	19,000	1,140	-	-	-	-	8	23,900	5,975	1	272	544						
Windsor,‡ - -	10,571	2,449	230	345	21	81,050	4,863	1	1	-	275	27	90,486	20,620	12	-	19,095	-	1	300			
Seth Witmore's dist.§	-	210	-	-	4	21,000	1,260	-	-	-	-	4	12,700	3,175	-	1,400	4,600	-	2	17,980			
R. R. Child's district§	2,302	529	-	-	5	30,000	1,800	-	-	-	-	3	35,987	8,997	2	1,536	4,608	-	1	15,000			
Total amount, -	28,698	11,568	430	645	109	604,692	36,182	3	5	2	594	119	514,043	135,698	40	20,741	68,856	1	7	62,780	2	15	18,800

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VERMONT.—Manufactures continued.

COUNTIES.	Forges.			Trip Hammers.			Naileries.			Blacksmith's Shops.			Brass Clocks		Tin & Copper Wares.		Buttons.	Tanneries.				Saddlery.	Shoes, Boots, and Slippers.	
	Number.	Tons of Bar Iron.	Value in dollars.	Trip Hammers.	Tons made.	Value in dollars.	Naileries.	Pounds of Nails made.	Value in dollars.	Number of Shops.	Dozen of Iron Shovels	Value in dollars.	Number of Clocks.	Value in dollars.	Number of Shops.	Value in dollars.	Value in dollars.	Number of Tanneries.	Hides and Skins, No.	Leather, pounds.	Value in dollars.	Value in dollars.	Pairs.	Value in dollars.
Addison, - -	19	304	38,560	9	-	22,500	18	-	9,690	-	150	1,425	-	-	-	-	-	25	-	-	23,206			
Caledonia, - -	-	-	-	2	-	3,000	2	7,840	1,167	-	-	-	-	-	-	-	-	18	8,544	-	19,838	15,914	26,470	69,536
Chittenden, -	2	-	5,000	-	-	-	3	22,400	2,400	-	-	-	-	-	-	-	-	-	-	-	19,962	1,750		
Essex, - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	1,138	-	2,505	-	2,409	6,766
Franklin,* - -	-	-	-	-	-	-	2	8,000	1,332	-	-	-	-	-	-	-	-	4	-	15,000	8,750			
Grand Isle, -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	600	-	3,000			
Orange, - -	-	-	-	11	-	9,076	5	54,400	2,575	-	-	-	-	-	-	-	-	17	8,850	-	20,402	6,325		
Orleans, - -	-	-	-	-	-	-	1	-	150	13	-	3,220	-	-	-	-	-	2	-	-	1,870	1,550	-	1,300
Rutland, - -	1	6	720	-	-	-	1	-	174	-	-	-	-	-	-	-	-	19	8,188	-	19,297	3,894	5,895	9,057
Windham,† -	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	75	5	-	-	16,073			
Windsor,‡	-	-	-	‖10	$3\frac{3}{20}$	354	-	-	1,375	48	-	21,840	25	350	1	1,200	325	30	12,580	-	49,433	8,850	2,420	1,815
Seth Witmore's dist.§	2	100	12,000	-	-	-	-	5,000	800	-	-	-	-	-	-	-	-	-	-	60,000	15,000	3,040		
R. R. Child's district§	3	73	8,760	-	-	-	-	10,080	1,080	-	-	-	-	-	-	-	-	4	-	7,840	1,750	4,170	9,822	15,112
Total amount, -	27	483	65,040	32	$3\frac{3}{20}$	34,930	35	107,720	20,743	61	150	26,485	25	350	1	1,200	400	128	39,900	82,840	198,086	45,493	47,016	103,586

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‖ One of these manufactures the whole, viz: 3 tons of Iron, and 3 cwt. of Steel.

VERMONT—Manufactures Continued.

COUNTIES.	Leather Gloves.		Flax Seed Oil.			Spirits distilled from fruit, potatoes, and grain.			Breweries.	Cabinet makers' work.	Wooden Clocks.		Paper.			Marble Saw Mills.			Potteries.		Sieves.		Gunpowder.		
	Dozen.	Value in dollars.	Mills.	Gallons.	Value in dollars.	Distilleries.	Gallons.	Value in dollars.	Number.	Value in dollars.	Number.	Value in dollars.	Mills.	Reams.	Value in dollars.	Number.	Feet sawed.	Value in dollars.	Number.	Value in dollars.	Number.	Value in dollars.	Mills.	Pounds.	Value in dollars.
Addison,	* -	-	1	1,000	1,170	5	1,849	1,609	-	-	-	-	1	** 2,060	7,488	1	20,000	10,000	1	3,000					
Caledonia,	-	-	2	1,500	1,500	‖60	40,100	32,080	-	-	-	-	2	3,500	8,750	-	-	-	2	750	200	82			
Chittenden,	-	-	1	2,500	2,500	-	8,800	6,600	-	-	-	-	1	-	2,881										
Essex,	-	-	-	-	-	9	1,800	1,675																	
Franklin,*	-	-	1	1,500	1,500																				
Grand Isle,	-	-	-	-	-	1	300	300																	
Orange,	-	-	3	8,040	8,040	9	8,000	6,475	-	-	-	-	¶ 2	1,000	3,000										
Orleans,	-	-	-	-	-	9	3,535	3,535																	
Rutland,	12½	138	2	758	758	7	16,780	12,585																	
Windham,†	-	-	1	2,520	2,520	2	252	189	1	-	-	-	1	4,200	12,600										
Windsor,‡	-	-	5	11,750	12,156	8	14,200	3,864	-	9,000	4	36	1	3,450	9,450	-	-	-	1	400	662	302	1	1,000	750
Seth Witmore's dist.§	-	-	-	-	-	-	-	-	-	4,000															
R. R. Child's district,§	-	-	1	1,584	1,584	1	1,200	900																	
	12½	138	17	31,152	31,728	111	96,816	69,812	1	13,000	4	36	8	14,210	44,169	1	20,000	10,000	4	4,152	862	384	1	1,000	750

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‖ Stills.
¶ Sixty of these are groce of press paper, at twelve dollars per groce.
** One of these is not returned as to quantity or value—the other manufactures the whole.

VERMONT—Manufactures and articles of a doubtful nature or agricultural, as returned by the Deputy Marshals.

COUNTIES.	Horn Combs.		Books printed.			Straw Bonnets.		Pot and Pearl Ashes.				Maple Sugar.		Lime.		Copperas.		Malt.			Sheep.
	Dozen.	Value in dollars.	Printing Offices.	Number of vols. printed.	Value in dollars.	Number.	Value in dollars.	Pot Ash. Value in dollars.	Pearl Ashes. No. of Barrels.	Pearl Ashes. Value in dollars.	Pot and pearl ashes not distinguished. Value in dollars.	Pounds.	Value in dollars.	Bushels.	Value in dollars.	Tons.	Value in dollars.	Malt Houses.	Bushels made.	Value in dollars.	Number.
Addison,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41,479
Caledonia,	-	-	1	9,680	3,194	380	760	-	2,995	77,870	13,150	201,958	20,196	-	-	-	-	-	-	-	34,709
Chittenden,	-	-	-	-	-	-	-	-	-	-	-	47,677	4,768								
Essex,	-	-	-	-	-	-	-	-	-	-	-	23,634	2,363	-	-	-	-	-	-	-	5,050
Franklin.*																					
Grand Isle.																					
Orange,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	1,200	1	100	100	8,833
Orleans,	-	-	-	-	-	-	-	-	850	22,100	-	69,763	6,976								
Rutland.																					
Windham.†																					
Windsor,‡	-	-	-	-	-	-	250	25,674	-	-	-	-	-	18,320	6,412	-	-	-	-	-	42,999
Seth Witmore's dist.§	-	-	-	-	-	-	-	-	-	-	-	9,500	950								
R. R. Child's district.																					
Total amount,	300	480	1	9,680	3,194	380	1,010	25,674	3,845	99,970	13,150	352,532	35,253	18,320	6,412	4	1,200	1	100	100	133,070

* This is the district assigned to Sardius Blodget, and may be the whole county.
† Nine townships are not returned—fifteen townships are returned.
‡ Four townships are not returned.
§ These two returns do not mention of what county they are, but as there is no return expressly for Bennington, it is supposed that they belong to that county.

VERMONT—Manufacturing Establishments, with the annual Manufactures, as returned by the Marshal.

Furnaces,	8	blast furnaces,	making	986	tons ware,	at $100	per ton,	$98,600	
	2	air do.	do.	260	tons pig iron,	at 90	per do.	23,400	
									$122,000 00
Forges,	26	forges,	do.	817	do. iron,	at 120	per do.	98,040	
				104	do. refined iron,	at 150	per do.	15,600	
									113,640 00
Cut nails,	67	manufactories,	do.	144	do of nails,	at 240	per do.	- -	34,560 00
Trip hammers,	65	trip hammers,	do.	annually, work valued at				- -	78,574 00
Paper,	11	mills,	do.	23,350	reams,	at 3	per ream,	-	70,050 00
Oil,	26	mills,	do.	50,637	gallons,	at 1	per gallon,	-	50,637 00
Spirits,	125	distilleries,	do.	173,285	do.	at 75 cts.	per gallon,	-	129,963 75
Tanneries,	205	tanneries,	preparing	773	tons of leather,	at 500	per ton,	-	386,500 00
Fulling mills,	166	fulling mills,	do.	942,960	yards cloth,	at 25 cts.	per yard,	-	235,740 00
Carding machines,	139	machines,	carding	798,500	pounds wool,	at 6 cts.	per pound,	-	47,910 00
Woollen cloth,	-	-	-	-	1,207,976	yards,	at 75 cts.	per yard,	- 905,982 00
Linen, do.	-	-	-	-	1,859,931	do.	at 35 cts.	do.	- 650,975 85
Cotton, do.	-	-	-	-	131,326	do.	at 30 cts.	do.	- 39,397 00
Mixed, do.	-	-	-	-	191,426	do.	at 38 cts.	do.	- 72,741 00
Looms,	14,801 looms, weaving, on an average, 240 yards each, are 3,552,240 yards, at 8 cents per yard,								- - 284,179 00
Spinning wheels,	67,756 spinning wheels, spinning, on an average, 70 skeins each, are 4,742,920 skeins, at 4 cents per skein,								- - 189,716 00
Spinning jennies,	23 spinning jennies, with 804 spindles, average 70 skeins each, are 56,280 skeins, at 3 cents per skein,								- - 1,688 40
Hats,	96,670 hats, averaging $2 per hat,								- - 193,520 00
Boots,	65,580 pair boots, do. 3 per pair,								- - 196,740 00
Shoes,	238,700 pair shoes, do. 75 cents per pair,								- - 179,025 00
Saddles, and harness work of this kind, made to the amount of									- - 127,840 00
Cabinet work,	do.			do.					- - 118,450 00
Maple sugar,	1,200,000 pounds, at 10 cents per pound,								- - 120,000 00
Pot ashes,	1,500 tons, at $100 per ton,								- - 150,000 00
									$4,499,830 88

ADDITIONAL.

Marble saw mills, one containing 100 saws—20,000 feet annually sawed and polished, at 50 cents per foot, $10,000
Cotton mauufacturing establishments, 2.
Woollen manufacturing establishments, 2.
Roving machines, - - - 2.
Looms, with fly shuttles, - - 5.
Billies, - - - - 2.
Shearing machines, - - 1.
Copperas mines and works, - 1, making 4 tons of copperas.
Rolling and slitting mills, - 2.
Sheep, - - - 450,000.
Cotton spun in mills, 8,960 lbs., value $8,960 00.
Yellow Ochre, - - - 85 tons, value 10,025 20

STATE OF RHODE ISLAND—Manufactures.

COUNTIES.	Cotton Goods, in families, &c.		Cotton Manufacturing Establishments.			Flaxen Goods, in families, &c.		Blended and unnamed Cloths and Stuffs.
	Yards.	Value in dollars.	Number.	Yards.	Value in dollars.	Yards.	Value in dollars.	Yards.
Providence, -	63,159	52,263 6/10	13	462,463	180,432	35,940	10,682 9/10	107,860
Newport, - -	11,373	4,549 2/10	-	-	-	33,345	10,003 5/10	17,741
Washington, -	51,686	20,674 4/10	1	-	-	150,208	45,062 4/10	3,498
Kent, - -	313,271	125,308 4/10	14	271,856	108,742 4/10	7,006	2,101 8/10	352,742
Bristol, - -	21,500	8,600	-	-	-	3,200	960	
Total amount,	*460,989	*184,395 6/10	28	*734,319	*289,174 4/10	†229,699	†68,809 7/10	481,841

* The Marshal's general return gives 2,111,729 yards Cotton cloth, value $844,591, made in the whole State.
† Do. do. do. 299,438 yards Flaxen cloth, value 89,631, ditto.

RHODE ISLAND—Manufactures continued.

COUNTIES.	Valuations.	Woollen Goods, in Families, &c.		Woollen Manufacturing Establishments.			Web Lace and Fringe.		Cotton and Wool spun in mills.	
	Value in dollars.	Yards.	Value in dollars.	Number.	Yards.	Value in dollars.	Yards.	Value in dollars.	Pounds.	Value in dollars.
Providence,	24,484 9/10	50,957	40,765 6/10	-	-	-	20,000	3,120		
Newport,	27,066 4/10	16,791	13,432 9/10							
Washington,	1,749	56,246	44,996 8/10	-	-	-	-	-	20,800	17,264
Kent,	472,921 9/10	16,624	13,299 2/10	2	11,000	10,000	-	-	413,015	288,560
Bristol,	-	5,000	4,000							
Total amounts,	526,222 1/10	*145,618	*116,494 4/10	2	*11,000	*10,000	20,000	3,120	433,815	305,824

No other kinds of cloth than the above are mentioned in the Marshal's general return.

COUNTIES.	Stockings.		Thread.		Number of Looms for Cloth, of Cotton, Wool, &c.	Carding Machines.			Fulling Mills.		
	Pairs.	Value in dollars.	Runs and skeins.	Value in dollars.		Number.	Pounds carded.	Value in dollars.	Number.	Yards fulled.	Value in dollars.
Providence,	-	-	15,600	976	1,793	10	5,800	3,300	8	5,500	2,160
Newport,	2,500	1,250	-	-	386	2	-	-	2	2,766	735 3/4
Washington,	12,260	6,130	-	-	1,243	7	29,500	3,430	10	32,952	7,389
Kent,	-	-	-	-	1,110	4	16,000	4,200	4	1,200	800
Bristol,	-	-	-	-	100						
Total amounts,	14,760	7,380	15,600	976	4,622	23	51,300	10,930	24	42,418	11,084 3/4

COUNTIES.	Mules.	Throssels.	Spinning Frames.	Spindles.	Mills for making machinery, for Manufacturing cotton and wool.		Hatteries.				Furnaces.			Bloomeries.	Forges.	
	Number.	Number.	Number.	Number.	Mills.	Value in dollars.	Number.	Wool and mixed Hats.	Fur Hats.	Value in dollars.	Number.	Tons of Iron.	Value in dollars.	Number.	Number.	Tons of Iron.
Providence,	3	1	20	9,436	11	42,500	-	100,000	-	239,894	7	2	1,630			
Newport,	-	-	3	128												
Washington,	-	-	2	408	1	1,000	5	2,100	937	5,648	2	15	2,340	2	2	
Kent,	-	-	-	10,696	-	-	-	-	-	-	-	-	-	-	1	50
Bristol,	-	-	-	-	-	-	7	4,200	4,050	24,450						
Total amounts,	3	1	25	21,178	12	43,500	12	106,300	4,987	269,992	9	17	3,970	2	3	50

* The Marshal's general return gives 151,315 yards Woollen cloth, value $121,052, made in the whole State.

RHODE ISLAND—Manufactures continued.

COUNTIES.	Forges.	Trip Hammers.		Rolling and Slitting Mills.			Naileries.			Gun Smiths.		Steel Furnaces.		
	Value in dollars.	Number.	Value of work. in dollars.	Mills.	Tons.	Value in dollars.	Number.	Pounds made.	Value in dollars.	Establishments.	Guns made.	Number.	Tons of Steel.	Value in dollars.
Providence, -	-	20	6,500	1	20	3,300	4	160,000	16,000	1	800			
Newport.														
Washington, -	-	4	-	-	-	-	2	4,700	470					
Kent, -	10,500	11												
Bristol, -	-	-	-	-	-	-	-	-	-	-	-	1	50	10,500
Total amounts,	10,500	35	6,500	1	20	3,300	6	164,700	16,470	1	800*	1	50	10,500

COUNTIES.	Manufactory of Wood Screws.			Brass Foundries.		Tanneries.						
	Manufactures.	Gross made.	Value in dollars.	Number.	Pounds of Brass.	Tanneries.	Hides.	Calf Skins.	Sole Leather. Pounds.	Hog Skins.	Sheep Skins.	Total value in dollars.
Providence, -	1	1,220	1,525	1	6,000	19	11,730	4,620	76,530	-	-	53,059 $\frac{9}{10}$
Newport, -	-	-	-	-	-	5	1,575	150	-	-	200	9,537
Washington, -	-	-	-	-	-	16	1,566	3,253	5,754	208	870	16,917 $\frac{5}{10}$
Kent, -	-	-	-	-	-	9	100	490	13,820	-	-	4,458 $\frac{8}{10}$
Bristol -	-	-	-	-	-	3	1,000	750	3,500	-	-	9,210
Total amounts,	1	1,220	1,525	1	6,000†	52	15,971	9,263	99,604	208	1,070	93,183

COUNTIES.	Shoes and Slippers.		Saddles and Bridles, &c.		Trunks.		Morocco.		Leather Gloves.		Mills for dressing Leather.
	Pairs.	Value in dollars.	Number.	Value in dollars.	Number.	Value in dollars.	Number of Skins.	Value in dollars.	Pairs.	Value in dollars.	
Providence, -	12,000	12,000	‖ 1,650	21,000	2,350	7,050	-	-	21,600	10,800	1
Newport.											
Washington.											
Kent.											
Bristol, -	25,000	15,000	-	-	-	-	4,000	4,000			
Total amounts,	37,000	27,000	1,650	21,000	2,350	7,050	4,000‡	4,000	21,600§	10,800	1

*Value of guns, $. ,600. †Value of brass, $4,500. ‡Or 333$\frac{1}{3}$ dozen.
§Or 1,800 dozen pairs ‖This is 1,350 saddles, at $10, and 300 sets of harness, at $25—$21,000.

RHODE ISLAND—Manufactures continued.

COUNTIES.	Flax Seed Oil.			Spirits distilled.			Currant Wine.		Number of Bark Mills.	Number of Sugar Refineries.	Paper.		
	Number of Mills.	Gallons.	Value in dollars.	Distilleries.	Gallons distilled.	Value in dollars.	Gallons.	Value in dollars.			Mills.	Reams.	Tons.
Providence, -	-	-	-	5	345,648	252,724	4,990	4,990	2	2	2	8,420	88¾
Newport, -	-	-	-	5	273,750	136,875							
Washington, -	2	1,160	1,276										
Kent, -	-	-	-	1	18,000	10,800	-	-	-	-	1	6,205	
Bristol, -	-	-	-	4	510,000	285,000							
Total amounts,	*2	1,160	1,276	15	†1,147,398	†685,399	4,990‡	4,990	2	2	3	14,625	88¾

COUNTIES.	Paper.	Paper Hanging.		Rope Walks.			Salt.		
	Value in dollars.	Pieces.	Value in dollars.	Number.	Tons made.	Value in dollars.	No. of the works.	Bushels.	Value in dollars.
Providence, -	34,274½	8,000	8,000	4	155	46,500			
Newport, -	-	-	-	5	200	60,000			
Washington, -	-	-	-	-	-	-	1	800	600
Kent, -	19,023								
Bristol, -	-	-	-	4	190	57,000			
Total amounts,	53,297½	8,000	8,000	13	545	163,500	1	800	600

COUNTIES.	Straw Bonnets.		Candles.		Snuff mills.	*Articles of a doubtful nature, or agricultural.*				
						Grist Mills.	Saw Mills.	Lime.		
	Number.	Value in dollars.	Pounds made.	Value in dollars.	Number.	Number.	Number.	No. of kilns.	Bushels.	Value in dollars.
Providence, -	7,260	25,800	90,000	15,000	1	22	28	14	235,200	58,800
Newport.										
Washington.										
Kent.										
Bristol.										
Total amounts,	7,260	25,800	90,000	15000	1	22	28	14	235,200	58,800

*The Marshal's general return gives 3 flax seed oil mills, making 9,560 gallons, worth $11,950.

†The Marshal's general return gives 1,193,398 gallons of spirits distilled, value $848,240 for the whole State.

‡Or 75 barrels.

N. B. There are several other trifling differences between the Deputy Marshals' returns and the return by the Marshal, which are not worth enumerating.

STATE OF CONNECTICUT—Manufactures.

COUNTIES.	Cotton Manufacturing Establishments.	Flaxen Goods, in families, &c.		Hempen Manufacturing Establishm'ts.	Blended and unnamed Cloths and Stuffs.		Woollen Goods, in families, &c.	
		Yards.	Value in dollars.	Value in dollars, of Goods made.	Yards.	Value in dollars.	Yards.	Value in dollars.
Hartford, -	5	390,169	133,301 99	-	7,234	2,745 24	188,663	193,311 45
New Haven, -	2	292,561	89,886 45	-	64,864	26,772 90	131,054	141,676 75
New London, -	-	266,248	90,524 32	9,148 40	167,188	70,829 44	114,760	83,683 04
Fairfield, -	1	412,006	136,867 15	1,750 00	10,054	4,858 00	139,572	157,229 74
Windham, -	4	253,582	87,689 52	-	291,980	112,756 71	109,852	86,688 50
Litchfield, -	-	431,194	157,129 24	-	16,700	5,678 00	281,184	278,496 68
Middlesex, -	1	150,839	48,697 28	1,250 00	42,655	15,582 70	67,062	85,406 76
Tolland, -	1	165,479	56,262 86	-	5,000	2,000 00	86,998	71,749 00
Total amounts,	14	2,362,078	800,358 81	12,148 40	605,675	241,222 99	1,119,145	1,098,241 92

COUNTIES.	Woollen Manufacturing Establishments.	Stockings and Web Suspenders.	Sewing Silk and Raw Silk.	Looms, for cloths of Cotton, Wool, &c.	Carding Machines.		Fulling Mills.	Spindles.	Hats.	Blast and Air Furnaces.	
		Value in dollars.	Value in dollars.	Number.	No.	Pounds carded.	No.	Number.	Value in dollars.	No.	Value in dollars.
Hartford, -	2	33,302	-	2,372	35	73,419	39	2,014	5,000		
New Haven, -	1	1,600	-	1,566	28	76,500	33	2,558	45,400		
New London, -	5	8,874	384	2,240	19	79,999	19	514	29,300	1	
Fairfield, -	2	21,483½	-	1,897	36	101,200	35	252	348,791		
Windham, -	1	-	27,375	2,435	17	64,470	21	5,477	14,490		
Litchfield, -	3	37,762	-	3,279	30	85,000	45	250	48,707	4	30,500
Middlesex, -	1	-	-	1,101	10	20,000	14	400	22,961	1	2,240
Tolland, -	-	8,000	744	1,242	9	3,500	12	418	7,530	2	13,440
Total amounts,	15	111,021½	28,503	16,132	184	504,088	218	11,883	522,209	8	46,180

COUNTIES.	Forges.			Trip Hammers.		Rolling and Slitting Mills.	Nails.		Gun Smiths.		Tin Plate Work.	Type Foundries.	Brass, Jewelery, and Plated Ware.
	Number.	Tons of bar iron.	Value in dollars.	Number.	Value in dollars, of work.		Naileries.	Value in dollars, of nails.	Guns.	Value in dollars.	Value in dollars.		Value in dollars.
Hartford, -	3	134	20,580	2	1,680	-	3	3,510	1,400	12,300	57,690	1	18,000
New Haven, -	4	7	980	-	3,150	-	-	-	2,000	26,000	57,680	-	6,400
New London, -	3	58	7,460	5	15,125 60	-	3	3,240	-	-	-	-	6,900
Fairfield, -	2	45	10,175	3	8,500	1	5	6,260	-	-	-	-	4,000
Windham, -	1	5	800	12	13,400	-	1	272					
Litchfield, -	32	1,164	139,475	8	38,400	2	4	6,410	-	-	19,000	-	7,000
Middlesex, -	1	15	1,800	2	1,340	-	1	5,600	1,000	10,750	5,000	-	4,700
Tolland, -	2	22	2,640	-	9,550	-	1	1,800	-	-	-	-	2,200
Total amounts,	48	1,450	183,910	32	91,145 60	3	18	27,092	4,400	49,050	139,370	1	49,200

CONNECTICUT—Manufactures continued.

COUNTIES.	Brass Foundries.	Buttons.		Tanneries.		Saddlery, Shoes, and Shoe-binding, of Leather.	Flax Seeed Oil.		Spirits Distilled.		
		Groce.	Value in dollars.	Number.	Value of leather, in dollars.	Value in dollars.	Mills.	Value in dollars.	Distilleries.	Gallons distilled from fruit and grain.	Value in dollars.
Hartford,	2	26,000	13,000	65	88,246 00	-	10	19,823	198	727,765	447,362½
New Haven,	1	129,000	89,125	93	100,972 50	12,800 00	-	-	54	104,735	57,897½
New London,	-	-	-	40	54,124 95	-	3	20,264	10	36,650	20,325
Fairfield,	-	-	-	45	71,311 66	65,112 50	-	-	116	62,594	36,461
Windham,	-	-	-	32	34,894 50	6,500 00	5	5,000	22	38,270	19,135
Litchfield,	-	-	-	62	75,869 75	90,477 50	2	10,500	103	199,890	102,363
Middlesex,	1	-	-	52	38,769 50	38,322 00	2	6,625	10	169,400	109,450
Tolland,	-	-	-	19	12,150 00	18,600 00	2	2,500	47	35,100	18,150
Total amounts,	4	155,000	102,125	408	476,338 86	231,812 00	24	64,712	560	1,374,404	811,141

COUNTIES.	Carriages.	Wooden Clocks.		Paper.		Marble Work.	Glass.		Potteries.		Rope Walks.	
	Value in dollars.	Number.	Value in dollars.	Mills.	Value in dollars.	Value in dollars.	Works.	Value in dollars.	Number.	Value in dollars, of Wares.	Number.	Value in dollars, of cordage.
Hartford,	-	5,565	38,950	6	17,820	-	2	27,360	9	9,740	3	33,150
New Haven,	14,080	5,000	50,000	4	24,780	7,500	-	-	-	-	2	36,000
New London,	-	-	-	3	13,980	-	-	-	..	..	6	122,300
Fairfield,	14,275	-	-	2	14,100	-	-	-	3	21,000	2	
Windham,	-	-	-	1								
Litchfield,	23,000	4,000	34,000	1	5,508	3,500						
Middlesex,	-	-	-	1	2,000	-	-	-	-	-	5	52,500
Tolland,	17,500	-	-	1	4,000							
Total amounts,	68,855	14,565	122,955	19	82,188	11,000	2	27,360	12	30,740	18	243,950

COUNTIES.	Gun Powder.		Combs.	Straw Bonnets.	Miscellaneous Goods.	*Articles of a Doubtful Nature and Agricultural.*	
	Mills.	Value in dollars.	Value in dollars.	Value in dollars.	Value in dollars.	Bricks.	Sheep.
						Value in dollars.	Number.
Hartford,	7	43,440	15,000				
New Haven,	-	-	7,000	2,000	39,900		
New London,	-	-	-	-	22,352	2,000	
Fairfield,	-	-	7,000	-	9,360		
Windham,	-	200	6,500	17,000			
Litchfield,	-	..	1,500	1,800			
Middlesex,	-	-	33,000				
Tolland,	-	-	-	6,300			
Total amounts,	7	43,640	70,000	27,100	71,612	2,000	400,000*

* As estimated by the Marshal.

STATE OF NEW YORK.—Manufactures.

COUNTIES.	Cotton Goods made in families, &c.		Cotton manufacturing Establishments.	Flaxen Goods, in families, &c.		Blended and unnamed Cloths and Stuffs.		Tow Cloth.		Woollen Goods, in families, &c.		Thread.		Looms.	Carding Machines.		
	Yards.	Value.		Yards.	Value.	Yards.	Value.	Yards.	Value.	Yards.	Value.	Runs.	Value.		Num'r.	Lbs. Carded.	Value.
Suffolk,	4,087		1	158,390		-		-		51,220		-	-	1,062	7	22,480	
Queens,	-		1	132,936		2,913		-		51,292		-	-	486	4		
Kings,	-		-	32,233		3,931		-		4,301		-	-	112			
Richmond,	-		-	23,100		7,000		-		2,000		-	-	59	2	4,200	
New York,	-		2	217		-		-		2,540		-	-	3	2	3,000	
West Chester,	-		-	224,280		-		-		112,190		-	-	365	8		
Rockland,	-		-	20,036		-		16,756		8,008		-	-	329	5	12,000	
Dutchess,	-		5	230,404		-		-		128,655		-	-	1,342	25	35,000	
Columbia,	20,500		1	341,530		-		-		254,750		-	-	1,235	23	172,000	
Green,	868		1	27,300		-		4,965		22,189		-	-	314	11	18,000	
Ulster,	7,404		1	222,042		31,780		-		87,400		-	-	1,569	26	83,150	
Orange,	4,182		-	212,429		3,859		-		95,611		-	-	1,245	29	91,500	
Sullivan,	-		-	35,347		1,057		-		13,587		-	-	262			
Delaware,	724		-	130,801		-		-		70,571		-	-	886	14	52,400	
Albany,	-		2	145,282		-		-		87,272		-	-	1,169	8	71,000	
Rensselaer,	2,263		1	222,049		-		-		157,862		43,680	7,644	1,824	12	89,000	
Schenectady,	-		1	5,000		-		-		2,500		-	-	30	4		
Saratoga,	-		1	194,976		-		-		171,789		-	-	1,133	7	94,000	
Washington,	51,141		1	350,754		-		-		384,359		-	-	2,200	13	107,000	
Essex,	-		-	34,428		-		-		69,857		-	-	272	6	1,400	
Clinton,	-		-	24,068		-		-		23,795		-	-	218	4	37,470	
Franklin,	-		-	9,913		859		-		5,138		-	-	63	2		
Montgomery,	1,255		-	150,136		-		-		85,861		-	-	1,288	19	79,106	
Schoharie,	2,823		-	112,128		3,909		-		53,093		-	-	736	12	47,330	
Herkimer,	10,000		-	190,945		-		-		95,590		-	-	1,600	14	98,000	
Oneida,	80,817		5	12,791		80,405		-		159,622		-	-	720	10	66,500	
Jefferson,	1,392		-	106,623		1,475		-		51,013		-	-	660	5	35,000	
St. Lawrence,	-		-	36,000		1,926		-		19,047		-	-	247	2	10,500	
Lewis,	-		-	50,000		1,000		-		25,500		-	-	306	4	19,500	
Madison,	5,026		-	225,297		-		-		120,452		-	-	1,468	13	61,450	
Ostego,	-		1	327,088		-		-		153,728		-	-	2,037	27	136,860	
Onondaga,	3,009		-	196,106		-		-		107,470		-	-	1,016	21	96,700	
Chenango,	3,278		-	149,510		3,278		-		64,783		-	-	890	13	7,820	
Cortlandt,	2,826		-	39,000		-		-		25,400		-	-	400	4	14,000	
Broom,	-		-	63,455		19,939		-		22,816		-	-	409	-	11,850	
Tioga,	2,015		-	67,340		7,988		-		24,737		-	-	289	5	16,910	
Cayuga,	-		-	216,805		3,720		-		120,346		-	-	1,360	11	77,270	
Seneca,	2,035		-	115,585		5,620		-		49,473		-	-	601	10	35,200	
Ontario,	-		-	329,226		-		-		195,551		-	-	1,903	22	153,000	
Steuben,	4,416		2	63,687		-		-		25,937		-	-	309	2	10,000	
Alleghany,	307		-	11,679		-		-		3,162		-	-	51			
Genesee,	2,427		-	88,690		-		-		29,760		-	-	385	3	11,000	
Niagara,	3,218		-	43,039		-		-		17,585		-	-	215	4		
Total amounts,	216,013	69,124 16	26	5,372,645	2,014,741 87/100	180,659	63,230 65	21,721	6,516 30	3,257,812	2,850,585½	43,680	7,644	33,068	413	1,881,596	940,798

Averaged by the Marshal at 32 cents per yard.

Averaged by the Marshal at 37½ cents per yard.

Averaged by the Marshal at 35 cents per yard.

Averaged by the Marshal at 30 cents per yard.

Averaged by the Marshal at 87½ cents per pound.

Averaged by the Marshal at 50 cents per pound.

NEW YORK.—Manufactures continued.

COUNTIES.	Fulling Mills.			Spindles.	Hatteries.			Furnaces.				Bloomeries.			Forges.			Trip-Hammers.	Rolling & Slitting Mills.		
	No.	Yards fulled.	Value in dollars.		No.	Hats.	Value in dollars	Blast Furnaces.	Air Furnaces.	Tons of Iron.	Value in dollars.	No.	Tons of Iron	Value in dollars.	No.	Tons of Iron.	Value in dollars.		No.	Tons.	Value in dollars.
Suffolk,	8	35,310		500	-	3,175		-	-	-		-	-		1	50					
Queens,	8	19,230		40	4	1,150															
Kings.																					
Richmond.																					
New York,	-	-		190	5	5,100		-	4	710											
West Chester,	7																				
Rockland,	1	10,000		-	-	-		-	-	-		-	-		10	483	-	-	1	230	33,120
Dutchess,	35	-		2,978	22	12,450				-		6	172		-	-	-	7			
Columbia,	22	144,000		1,500	8	6,500		1		500								1			
Green,	12	37,700		-	-	-				-					1	13					
Ulster,	15	55,112		1,500	-	-				-					4	50					
Orange,	11	42,000		-	9	4,350		2		800					7	526		1			
Sullivan,	1	-		-	3	1,750				-					-	-		1			
Delaware,	13	60,333		-	6	2,000				-					-	-		2			
Albany,	10	60,600		130	10	21,200		-	2	500											
Rensselaer,	14	99,043		990																	
Schenectady,	1	-																			
Saratoga,	16	78,200		1,598	14	5,765		1	-	100					2	87		6			
Washington,	18	135,600		612	11	7,900									6	136		2			
Essex,	3	2,000		-	-	-									10	199		1			
Clinton,	4	14,725		-	1	800		1	-	-		1	40		2	20					
Franklin,	2	-																			
Montgomery,	20	124,900		-	-	-		-	-	-					-	-		2			
Schoharie,	13	39,807																			
Herkimer,	16	77,100		-	11	6,540		1	-	15					1	20		7			
Oneida,	24	123,400		1,170	2	6,500		2	-	500					2	90		3			
Jefferson,	8	40,000		-	3	1,000			2	50								2			
St. Lawrence,	5	14,000		-	-	-				-					-	-		1			
Lewis,	4	14,357		-	-	-		2													
Madison,	13	63,100		-	-	-			-	-					1	-		2			
Otsego,	32	125,612		1,000	4	5,919												2			
Onondaga,	16	69,790		-	10	5,231		1		138					-	-		2			
Chenango,	13	37,800		-	-	-			1	36					-	-		1			
Cortlandt,	7	41,810		-	-	-		-	-	-					-	-		3			
Broom,	1	2,000		-	1	334															
Tioga,	5	15,716																			
Cayuga,	11	69,000		-	-	5,150		-	1	10		-	-		-	-		1			
Seneca,	7	19,050																			
Ontario,	20	125,500		-	-	-		-	-	-		-	-		1	10		1			
Steuben,	5	7,210		85	-	700		-	-	-		-	-		-	-		1			
Alleghany,	-	-		-	-	500															
Genesee,	4	7,000																			
Niagara,	2																				
Total amounts,	427	1,811,005	2,263,756¼	12,293	124	104,014	260,035	11	10	3,359	362,020	7	212	21,200	48	1,684	168,400	49	1	230	33,120

Averaged by the Marshal at $1 25 per yard.

Averaged by the Marshal at $2 50 per hat.

Averaged by the Marshal as follows, viz: 1,306 tons at $120 per ton; and 2,053 tons at $100 per ton.

Averaged by the Marshal at $100 per ton.

Averaged by the Marshal at $100 per ton.

NEW YORK—Manufactures continued.

COUNTIES.	Naileries.			Tanneries.					Morocco.		Flaxseed Oil.			Spirits distilled.			Breweries.		
	No.	Pounds of Nails.	Value in dollars.	No.	Hides tanned.	Calf skins tanned.	Sheep skins tanned.	Value in dollars.	Skins, dozen.	Value in dollars.	No.	Gallons.	Value in dollars.	No. of Distilleries.	Gallons.	Value in dollars.	No.	Gallons brewed.	Value in dollars.
Suffolk,	-	-	Averaged by the Marshal at twelve cents per pound.	37	3,237	3,758		Averaged by the Marshal as follows, viz:—Hides, at $4 25 per piece. Calf Skins, at 1 75 per piece. Sheep Skins, at 1 12 per piece.	-	Averaged by the Marshal at one dollar forty cents per skin.	-	-	Averaged by the Marshal at $1 25 per gallon.	-	-	Averaged by the Marshal at eighty cents per gallon.	-	-	Averaged by the Marshal at seventeen cents per gallon.
Queens,	-	-		10	4,005	7,412	-		-		-	-		2	2,000				
Kings,	-	-		6	700	5,300	8,000		500		-	-		2	100,000				
Richmond,	-	-		2	2,600	1,100	-		-		-	-		3	57,000				
New York,	4	139,440		9	10,300	17,500	43,400		12,500		-	-		11	377,298		15	1,528,872	
West Chester,	1	38,080		9	8,125	2,240	-		-		2	-		16	12,050				
Rockland,	1	1,002,400		7	1,081	536	-		-		-	-		7	4,788				
Dutchess,	-	-		80	14,240	28,474	-		-		3	3,500		25	20,450		2	18,000	
Columbia,	-	-		34	5,334	11,666	-		-		-	-		8	258,000		1		
Green,	4	31,680		25	6,433	6,516	-		-		-	-		4	161,000				
Ulster,	-	-		41	4,123	8,429	1,574		-		-	-		17	21,394				
Orange,	2	120,960		49	10,780	11,348	1,690		-		1	2,000		57	85,740				
Sullivan,	-	-		11	596	1,671	158		-		-	-		11	19,500				
Delaware,	2	8,960		29	2,064	4,140	-		-		-	-		4	55,750		5	297,000	
Albany,	2	324,800		31	5,220	12,548	4,307		-		3	6,287		2	28,500		1	25,600	
Rensselaer,	5	232,960		28	7,254	7,860	1,000		83										
Schenectady,																			
Saratoga,	1	5,600		33	8,962	3,478	1,324		-		-	-		2	3,500		1	12,800	
Washington,	-	-		37	10,000	14,000	-		-		-	-		2	23,233		1	4,000	
Essex,	2	6,720		7	1,450	950	-		-		-	-		8	7,300				
Clinton,	2	4,480		12	700	1,250			-										
Franklin,	-	-		-	256	820	165		-										
Montgomery,	3	7,840		45	6,000	4,910	-		-		3	1,800		6	8,680				
Schoharie,	1	-		14	2,739	1,576	-		-		1	-		4	2,660				
Herkimer,	1	1,120		31	5,365	3,660	-		-		1	700		14	37,000				
Oneida,	3	224,000		20	3,100	8,650	-		-		3	9,650		24	99,700		4	76,800	
Jefferson,	-	-		16	750	1,000	-		-		1	-		16	32,000		2	25,600	
St. Lawrence,	-	-		12	600	1,167	-		-		-	-		2	2,500				
Lewis,	-	-		11	800	1,250	-		-		-	-		7	17,095				
Madison,	-	-		31	4,250	4,300	-		-		2	640		27	64,650		2		
Otsego,	6	100,800		36	6,307	8,515	-		-		3	3,750		28	93,300		1		
Onondaga,	2	38,080		31	1,855	7,076	-		-		1	300		26	79,632		2	7,232	
Chenango,	1	3,360		8	996	662	-		-		1	300		25	59,665		4	7,000	
Cortlandt,																			
Broom,	-	-		6	645	650	-		-		-	-		9	10,800				
Tioga,	-	1,680		7	225	600	-		-		-	-		29	17,540				
Cayuga,	1	-		19	1,900	3,630	-		-		3	4,500		47	80,680				
Seneca,	-	-		15	744	3,058	-		-		-	-		26	51,220				
Ontario,	-	-		37	6,600	7,000	-		-		-	-		76	175,060				
Steuben,	-	-		5	173	745	-		-		-	-		21	29,858				
Alleghany,	-	-		2							-	-		4					
Genesee,	-	-		7	656	1,000	-		-		-	-		8	7,700		1	1,600	
Niagara,	-	-		17	-	-			-		-	-		11					
Total amounts,	44	2,292,960	275,155 20	867	151,165	210,445	61,618	1,079,742 16	13,083	219,800	28	33,427	41,783 75	591	2,107,243	1,685,794 40	42	2,004,504	340,765 68

NEW YORK—Manufactures continued.

COUNTIES.	Refined Sugar.			Paper.			Glass.			Tobacco and Snuff.				Rope Walks.			Chocolate.			Gunpowder.		
	Refineries.	Pounds refined.	Value in dollars.	Mills.	Reams made.	Value in dollars.	Works	Square feet of Glass.	Value in Dollars.	Mills.	Pounds of Tobacco.	Pounds of Snuff.	Value in Dollars.	No.	Tons of cordage.	Value in dollars.	Mills.	Pounds made.	Value in dollars.	Mills.	Pounds made.	Value in dollars.
Suffolk,	-	-	-	2	5,800	-	-	-	-	-	-	-	-	2	50							
Queens,	-	-	-	5	10,500																	
Kings,	-	-	-	-	-	-	-	-	-	-	-	-	-	4	270							
Richmond.																						
New York	10	2,474,742	420,706 14	-	-	-	-	-	-	1	200,000	-	36,500	6	968	-	1	30,000	8,550			
West Chester,	-	-	-	1	7,000																	
Rockland.																						
Dutchess,	-	-	-	2	15,000																	
Columbia,	-	-	-	2	4,000	-	-	-	-	-	-	-	1	20	-	-	-	-	1	26,000		
Greene,	-	-	-	1	4,150	-	-	-	-	-	-	-	1	20								
Ulster,	-	-	-	-	-	-	-	-	1	-	26,000	8,700	1	12								
Orange,	-	-	-	2	7,400																	
Sullivan.																						
Delaware.																						
Albany,	-	-	-	-	-		1	425,000														
Rensselaer,	-	-	-	2	4,906		2	3,120,000		-	-	-	-	1	5							
Schenectady.																						
Saratoga,	-	-	-	1	10,000		-	-		-	-	-	-	-	-		-	-	-	1		
Washington.																						
Essex.																						
Clinton.																						
Franklin.																						
Montgomery.																						
Schoharie,	-	-	-	1																		
Herkimer.																						
Oneida,	-	-	-	4	6,500		-	-		-	-	-		1								
Jefferson,	-	-	-	1	900																	
St. Lawrence.																						
Lewis,	-	-	-	1																		
Madison.																						
Otsego,	-	-	-	1																		
Onondaga,	-	-	-	1	1,600																	
Chenango.																						
Cortlandt.																						
Broom.																						
Tioga.																						
Cayuga.																						
Seneca.																						
Ontario,	-	-	-	-	-	-	1	260,000														
Steuben,	-	-	-	1																		
Alleghany.																						
Genesee.																						
Niagara.	-	-	-	-	-	-	-	-	-	-	-	-	-	1								
Total amounts,	10	2,474,742	420,706 14	28	77,756	233,268	4	3,805,000	608,800	2	200,000	26,000	45,200	18	1,345	538,000	1	30,000	8,550	2	26,000	10,400

Averaged by the Marshal at $3 per ream.

Averaged by the Marshal at 16 cents per square foot.

Averaged by the Marshal at $400 per ton.

Averaged by the Marshal at 40 cents per pound.

STATE OF NEW JERSEY—Manufactures.

COUNTIES.	Cotton Manufacturing Establishments.			Mixed Cloth, and Cotton ditto. chiefly mixed.		Flaxen Goods, in families, &c.		Blended and unnamed Cloths and Stuffs.	
	Establishments.	Yards made.	Value in dollars.	Yards made.	Value in dollars.	Yards made.	Value in dollars.	Yards made.	Value in dollars.
Essex,	-	-	-	-	-	-	-	201,836	160,000
Sussex,	-	-	-	4,880	2,440 00	169,902	67,960	73,330	41,248
Hunterdon,	-	-	-	20,580	10,280 00	152,905	61,162		
Burlington,	-	-	-	32,196	16,098 00				
Monmouth,	-	-	-	-	-	-	-	18,749	11,705
Morris,	4	17,500	2,625	14,063	7,031 00	164,240	54,746		
Middlesex,	-	-	-	-	-	108,720	43,488		
Gloucester,	-	-	-	-	-	-	-	149,094	198,295
Somerset,	-	-	-	-	-	-	-	120,048	59,819
Salem,	-	-	-	36,000	25,560 00	44,200	22,100		
Bergen,	-	-	-	29,137	14,568 50	139,035	69,517		
Cumberland,	-	-	-	-	-	68,467	31,850		
Cape May,	-	-	-	-	-	-	-	19,482	9,741
Total amounts,	4	17,500	2,625	136,856	75,977 50	847,469	350,823	582,539	480,808

COUNTIES.	Woollen Goods, in families, &c.		Blankets of wool.		Carpeting and Coverlets.		Yarn.		Cotton and Wool spun in mills.	
	Yards made.	Value in dollars.	Number.	Value in dollars.	Yards made.	Value in dollars.	Pounds.	Value in dollars.	Pounds.	Value in dollars.
Essex,	43,000	40,000								
Sussex,	97,561	73,170								
Hunterdon,	48,477	36,357	278	1,112	200	60				
Burlington,	34,123	34,123	-	-	-	-	17,200	12,890	-	-
Monmouth.										
Morris,	60,830	45,628	-	-	-	-	-	-	8,200	9,225
Middlesex,	35,831	83,140								
Gloucester.										
Somerset.										
Salem,	13,200	9,900								
Bergen,	11,739	14,673								
Cumberland,	29,552	23,641								
Cape May.										
Total amounts,	374,313	360,632	278	1,112	200	60	17,200	12,890	8,200	9,225

COUNTIES.	Silk Manufactories.			Stockings.		Looms.	Reed Manufactories.		Carding Machines.		
	Number.	Yards made.	Value in dollars.	Pairs.	Value in dollars.		Number.	Value in dollars.	Number.	Pounds.	Value in dollars.
Essex,	-	-	-	-	-	762	-	-	6		
Sussex,	-	-	-	-	-	712	-	-	28	88,700	37,254
Hunterdon,	-	-	-	-	-	533	-	-	19	59,000	29,500
Burlington,	1	1,800	1,800	-	-	140	-	-	16	39,900	19,950
Monmouth,	-	-	-	-	-	31	-	-	4	13,950	6,975
Morris,	-	-	-	-	-	655	-	-	10	24,200	12,100
Middlesex,	-	-	-	-	-	190	-	-	7		
Gloucester,	-	-	-	-	-	192	-	-	7	28,150	14,075
Somerset,	-	-	-	-	-	350	-	-	15	-	10,500
Salem,	-	-	-	-	-	117	-	-	2	3,500	17,500
Bergen,	-	-	-	-	-	766	800	1,000	7		
Cumberland,	-	-	-	15,837	11,877	144	-	-	7		
Cape May,	-	-	-	-	-	56					
Total amounts,	1	1,800	1,800	15,837	11,877	4,648	800	1,000	128	257,400	147,854

NEW JERSEY—Manufactures continued.

COUNTIES.	Fulling Mills.			Labor-saving Machinery.								Hatteries.	
	Number.	Yards fulled.	Value in dollars.	Drawing and roving machines.	Mules.	Billies.	Jennies.	Throssels.	Twisters.	Spinning frames.	Spindles.	Fur Hats.	Value in dollars.
Essex,	-	43,000	-	1	-	-	-	-	-	-	9,900	26,150	78,450
Sussex,	11	59,000	73,750										
Hunterdon,	4	21,700	27,125	-	-	-	-	-	-	1	22		
Burlington,	4	19,000	23,750	-	-	-	4	-	-	-	170		
Monmouth,	2	13,500	16,875										
Morris,	8	32,440	41,050	2	4	-	-	1	-	-	876		
Middlesex,	5												
Gloucester,	2	2,500											
Somerset,	6	-	14,450										
Salem,	3	13,500	16,880										
Bergen,	3	-	-	-	-	-	-	-	-	-	-	3,424	7,802
Cumberland,	4	-	-	-	2	4	4	1	1	-	880	1,950	7,800
Cape May.													
Total amounts,	52	204,640	213,880	3	6	4	8	2	1	1	11,848	31,524	94,052

COUNTIES.	Blast and Air Furnaces.			Bloomeries.			Forges.			Trip Hammers.		
	Number.	Tons.	Value in dollars.	Number.	Tons of Iron.	Value in dollars.	Number.	Tons of Bar Iron, &c.	Value in dollars.	Number.	Tons of wrought Iron.	Value in dollars.
Essex.												
Sussex,	1	324	14,172	17	609	3,338						
Hunterdon.												
Burlington,	6	2,525	140,000	-	-	-	9	885	97,450			
Monmouth.												
Morris,	-	-	-	55	1,430	107,997	-	-	-	2	-	12,200
Middlesex,	-	-	-	-	-	3,500						
Gloucester,	3	2,710	147,760	-	-	-	2	350	35,000			
Somerset,	-	-	-	3								
Salem.												
Bergen,	2	300	60,000	-	250	25,000	6					
Cumberland,	-	-	-	2	-	-	8	-	-	4	600	36,000
Cape May.												
Total amounts,	12	5,859	361,932	77	2,289	139,835	25	1,235	132,450	6	600	48,200

COUNTIES.	Rolling and slitting Mills.			Naileries.			Wire-drawing Manufactories.	Guns.			Steel Furnaces.		
	Number.	Tons rolled and slit.	Value in dollars.	Number.	Pounds of nails made.	Value in dollars.		Establishments.	Number made.	Value in dollars.	Number.	Tons.	Value in dollars.
Essex,	.	.	.	3	31,360	3,136	1						
Sussex,	.	.	.	1	56,000	5,000							
Hunterdon.													
Burlington,	1	200	30,000	1	358,400	32,000	.	1	1,500	15,000	1	300	45,000
Monmouth,	.	.	.	1	1,000	250							
Morris,	2	650	.	2	268,800	26,800							
Middlesex,	.	.	.	1	40,320	4,000							
Gloucester.													
Somerset,	.	.	.	1	.	5,000							
Salem.													
Bergen,	.	.	.	1	201,600	20,160	.						
Cumberland.													
Cape May.													
Total amounts,	3	850	30,000	11	957,480	96,346	1	1	1,500	15,000	1	300	45,000

NEW JERSEY—Manufactures continued.

COUNTIES.	Door Locks.		Large screws, steel springs, &c.	Tin Plate work.	Plating Manufactories.		Hydrostatic Machines.	Tallow Candles.	Soap.
	Number.	Value in dollars.	Value in dollars.	Value in dollars.	Number.	Value in dollars.		Value in dollars.	Value in dollars.
Essex,	.	.	15,000	29,250	.	15,000	.	11,529	3,846
Sussex.									
Hunterdon.									
Burlington.									
Monmouth.									
Morris.									
Middlesex,	.	.	.	.	2	3,350	2		
Gloucester.									
Somerset.									
Salem.									
Bergen,	936	4,680							
Cumberland.									
Cape May.									
Total amounts,	936	4,680	15,000	29,250	2	18,350	2	11,529	3,846

COUNTIES.	Tanneries.							Shoes, Boots, and Slippers.	
	No.	Hides.	Calf Skins.	Sheep Skins.	Leather unnamed. Value.	Leather by weight, reduced to pounds.	Total value in dollars.	Pairs.	Value in dollars.
Essex,	.	.	.		.	.	.	324,775	400,000 00
Sussex,	26	.	.	.	51,970	.	51,970		
Hunterdon,	45	12,310	4,760	600	.	.	71,370		
Burlington,	26	.	.	.	44,600	9,000	44,600		
Monmouth,	18	5,000	445	.	.	.	25,450		
Morris,	38	6,025	2,325	.	.	.	34,775		
Middlesex,	17	6,200	4,850	.	.	.	39,625		
Gloucester,	13	4,450	1,420	.	.	.	23,805		
Somerset,	30	.	.	.	26,912	.	26,912		
Salem,	9	3,300	1,950	1,560	.	.	20,935		
Bergen,	20	6,230	4,460	1,514	.	.	35,537		
Cumberland,	6	3,000	110	.	.	.	11,208	18,018	27,685 20
Cape May.									
Total amounts,	248	46,515	20,320	3,674	123,482	9,000	386,187	342,793	427,685 20

COUNTIES.	Flaxseed Oil Mills.			Distilleries.			Breweries.			Carriages made.	Bark ground.
	No.	Gallons.	Value in dollars.	No.	Gallons.	Value in dollars.	No.	Gallons brewed.	Value in dollars.	Value in dollars.	Value in dollars.
Essex,	.	18,800	18,800	82	307,310	153,650	.	17,600	6,600	129,500	
Sussex,	3	4,500	4,500	121	201,440	125,900	1	11,050	1,989		
Hunterdon,	2	5,350	5,350	118	77,436	39,317					
Burlington,	.	.	.	56	69,590	49,914	1	38,400	8,400		
Monmouth,	.	.	.	35	4,276	2,138					
Morris,	.	.	.	83	154,750	77,375					
Middlesex,	.	.	.	44	95,240	47,620					
Gloucester,	.	.	.	68	42,700	32,859					
Somerset,	.	.	.	31	83,350	44,070					
Salem,	1	950	950	35	25,000	15,000					
Bergen,	.	.	.	22	19,530	9,962	4	1,280	240		
Cumberland,	.	.	.	32	21,650	17,320	.	.	.	.	3,500
Cape May.											
Total amounts,	6	29,600	29,600	727	1,102,272	615,125	6	68,330*	27,229	129,500	3,500

*Or 2,170 barrels.

NEW JERSEY—Manufactures continued.

COUNTIES.	Paper.			Playing Cards.		Glass Manufactories.				Potteries.		Drugs.
	Mills.	Reams.	Value in dollars.	Dozens of packs.	Value in dollars.	Glass works.	Sq. feet of Glass.	Bottles.	Value in dollars.	No.	Value in dollars.	Value in dollars.
Essex,	10	.	17,850	.	.	.	.	.	.	.	27,750	30,000
Sussex.												
Hunterdon.												
Burlington,	1	3,380	16,900									
Monmouth.												
Morris,	2	4,000	10,000	.	.	.	.	.	.	2	5,200	
Middlesex,	1	3,000	5,000									
Gloucester,	.	.	.	.	.	2	.	.	59,593			
Somerset.												
Salem,	.	.	.	.	.	.	.	.	.	.	2,900	
Bergen,	.	.	.	3,000	3,750							
Cumberland,	.	.	.	.	.	2	322,000	7,600	60,851			
Cape May.												
Total amounts,	14	10,380	49,750	3,000	3,750	4	322,000	7,600	120,444	2	35,850	30,000

COUNTIES.	Paints.			Chocolate.			Gunpowder.			Straw Bonnets.		Book Binders.	*Articles of a doubtful nature, or Agricultural.*		
													Mahog'ny sawed.	Bricks.	
	Manufactories.	Tons.	Value in dollars.	Mills.	Pounds.	Value in dollars.	Mills.	Pounds.	Value in dollars.	Number.	Value in dollars.		Value in dollars.	Value in dollars.	Common Sheep, being the only kind returned.
Essex,	.	.	.	.	.	.	.	.	.	.	.	1	6,000		
Sussex,	.	.		.	.	.	1	1,500	1,125						
Hunterdon.															
Burlington.															
Monmouth.															
Morris,	.	.	.	.	.	.	.	.	.	40	160				
Middlesex,	1	100	10,000	.	.	.	1	67,200	60,000						
Gloucester.															
Somerset.															
Salem,	.	.	22,500												
Bergen.															
Cumberland,	.	.	.	1	300,000	60,000	.	.	.	.	.	.	.	88,850	10,153
Cape May.															
Total amounts,	1	100	32,500	1	300,000	60,000	2	68,700	61,125	40	160	1	6,000	88,850	10,153

STATE OF PENNSYLVANIA—Manufactures.

COUNTIES.	Cotton Goods in families, &c.	Cotton manufacturing Establishments.		Flaxen Goods, in families, &c.	Mixed Goods, and hempen ditto, chiefly mixed.	Hempen manufacturing Establishm'ts.	Woollen Goods, in families, &c.	Woollen Manufact'ring Establishm'ts.	Total value, in dollars, of all kinds of Cloths and Stuffs.	Carpeting and Coverlets.		Hempen and flaxen Yarn.			Stockings.			Shirt Buttons.	
	Yards made.	Number.	Yards made.	Yards made.	Yards made.	Yards made.	Yards made.	Yards made.		Yards.	Value in dollars.	Mills.	Tons.	Value in dollars.	Manufactories.	Pairs.	Value in dollars.	Dozens.	Value in dollars.
Philadelphia city,	105,000	2	-	15,000	83,000	-	12,000	-	146,000	-	-	-	-	-	27	14,272	23,776		
Do. county,	128,232	6	65,326	62,788	74,784	36,714	4,168	30,666	253,979	7,501	7,516	-	-	-	78	39,709	49,659	7,488	374
Montgomery,	-	2	-	-	40,000	-	38,800	-	94,200	-	-	-	-	-	4	1,200	1,800	480	30
Bucks,	7,552	3	-	113,293	-	-	30,211	-	378,515	-	-	-	-	-	1	600	800		
Northampton,	-	2	-	-	113,175	-	-	-	56,587	1,000	1,000								
Wayne,	1,130	-	-	16,312	-	-	7,905	-	16,613										
Delaware,	-	1	-	-	79,250	-	-	-	79,250										
Chester,	7,441	12	-	170,604	-	-	74,996	-	163,274	-	-	-	-	-	2	1,000	1,250		
Lancaster,	23,336	1	-	106,482	71,214	-	32,744	-	152,381	533	533	1	10	2,000	8	3,662	3,930		
Dauphin,	22,776	3	-	81,660	245,304	-	77,451	-	265,410	-	-	-	-	-					
Berks,	20,022	-	-	238,016	-	-	71,812	-	289,790	-	-	-	-	-	6	1,800	2,260		
Luzerne,	3,154	-	-	80,703	56,411	-	28,232	-	87,975										
Northumberland,	73,566	3	-	197,701	-	-	71,437	-	159,510	-	-	1	10	2,000	2	1,800	2,700		
Lycoming,	19,973	-	-	70,172	752	-	20,108	-	75,200										
Tioga and Potter,	429	-	-	10,070	-	-	1,503	-	6,484										
Erie,	1,037	-	-	20,217	15	-	7,979	-	19,032										
M'Kean,	54	-	-	125	-	-	52	-	129										
Warren,	578	-	-	6,549	1,811	-	160	-	5,690										
Jefferson,	-	-	-	1,318	-	-	200	-	811										
Armstrong,	-	-	-	61,725	22,070	-	5,531	-	46,781										
Clearfield,	1,306	-	-	4,300	3,461	-	-	-	4,725										
Indiana,	1,000	1	-	50,000	1,000	-	10,000	-	31,500										
Centre,	10,648	-	-	17,675	814	-	28,767	-	30,742										
Mifflin,	13,563	5	-	75,429	5,471	-	30,927	-	77,397										
Cumberland,	24,504	-	-	255,385	1,994	-	48,786	-	171,078	-	-	-	-	-	2	1,000	1,500		
York,	36,234	2	-	216,213	28,327	-	60,180	-	252,019	-	-	-	-	-	-	34,965	40,056		
Adams,	12,429	-	-	75,212	11,207	-	18,639	-	70,831	-	-	-	-	-	-	5,000	4,000		
Franklin,	9,793	-	-	83,121	7,571	-	36,731	-	77,774	-	-	3	4	800	4	1,300	1,125		
Bedford,	12,745	4	-	78,422	6,321	-	31,422	-	77,947	-	-								
Huntingdon,	12,001	1	-	70,029	4,600	-	25,030	-	66,684										
Cambria,	850	-	-	12,900	-	-	930	-	7,750										
Somerset,	-	1	-	-	136,515	-	-	-	68,273	-	-								
Fayette,	-	2	-	183,392	33,796	-	67,897	-	164,453	-	-	1	2	360					
Greene,	5,000	-	-	39,181	5,062	-	5,112	-	28,273										
Westmoreland,	14,552	-	-	270,803	2,929	-	81,159	-	200,829										
Washington,	-	6	-	-	515,129	-	-	-	270,342	-		-		-	1	900	1,200		
Beaver,	17,362	2	-	120,563	-	-	28,274	-	83,493	-	-								
Butler,	15,948	2	-	82,501	-	-	13,030	-	60,659	-	-								
Alleghany,	-	4	-	-	230,756	-	-	-	115,378	-	-	-	-	-	1	300	350		
Mercer,	6,016	-	-	28,312	10,910	-	5,499	-	35,563										
Venango,	-	-	-	21,119	7,346	-	2,860	-	19,745										
Crawford,	3,250	-	-	53,330	-	-	16,819	-	37,706										
Total amounts,	611,481	64	65,326	2,990,822	1,801,025	36,714	997,346	30,666	4,260,772	9,034	9,049	6	26	5,160	136	107,508	134,406	7,968	404

PENNSYLVANIA—Manufactures continued.

COUNTIES.	Cotton and Wool spun in mills.		Web Lace and Fringe.		Hand Cards.	Spinning Wheels.	Looms.	Reeds manufactured.	Carding Machines.			Fulling Mills.			Labor-saving Machinery.							
	Pounds.	Value in dollars.	Yards.	Value in dollars.	Number.	Number.	Number.	Value in dollars.	No.	Pounds carded.	Value in dollars.	Number.	Yards fulled.	Value in dollars.	Drawing & roving Machines.	Mules.	Billies.	Jennies.	Throssels.	Twisters.	Spooling machines.	Stretchers.
Philadelphia City,	27,781	27,781	716,250	95,500	-	352	107	1,800	7	84,700	8,470	-	-	-	-	5	2	-	-	4		
Ditto County,	207,500	207,500	-	-	197	3,291	166	-	16	553,800	55,380	-	-	-	1	12	13	21	5	1	1	1
Montgomery,	15,600	15,600	-	-	-	9,987	325	-	11	42,600	3,790	4	18,800	1,575	-	-	1	1				
Bucks,	3,000	831	-	-	6,200	12,340	302	-	12	37,900	3,790	7	22,250	4,450	-	1	1	-	1			
Northampton,	-	600	-	-	4,775	7,973	225	-	13	40,025	3,225	6	-	16,600	-	1	1	1				
Wayne,	-	-	-	-	232	513	104	-	7	-	-	1	2,000	2,000								
Delaware,	6,000	6,000	-	-	727	1,287	104	-	7	35,000	3,500	3	14,500	14,500	-	-	1	1				
Chester,	11,280	1,478	-	-	2,225	7,182	520	-	26	63,000	5,620	29	59,000	8,049	-	-	8	4				
Lancaster,	5,000	5,000	-	-	1,144	12,436	841	-	29	77,970	17,334	14	47,750	20,550	-	-	1	1				
Dauphin,	21,995	16,497	-	-	-	-	760	-	14	38,495	3,859	7	38,280	5,480	-	3						
Berks,	-	-	-	-	4,832	14,534	566	-	81	406,200	41,200	7	38,200	5,405								
Luzerne,	-	-	-	-	2,364	4,312	1,022	-	2	9,500	950	12	-	3,000	-	1						
Northumberland,	8,000	8,000	-	-	422	1,237	1,025	-	18	46,500	5,640	13	33,500	10,400	-	-	2	2				
Lycoming,	-	-	-	-	1,184	1,878	683	-	-	-	-	2	40,000	8,000								
Tioga and Potter,	-	-	-	-	269	423	81															
Erie,	-	-	-	-	594	672	149	-	-	-	-	1	3,000	380								
M'Kean,	-	-	-	-	14	10	1															
Warren,	-	-	-	-	94	141	28															
Jefferson,	-	-	-	-	20	24	7															
Armstrong,	-	-	-	-	-	1,146	244	-	-		-	1	4,000	350								
Clearfield,	-	-	-	-	91	180	28															
Indiana,	3,000	3,000	-	-	-	1,239	277	-	2	12,000	1,200	3	15,000	1,500								
Centre,	-	-	-	-	930	1,929	184	-	-	-	-	4	8,000	12,000								
Mifflin,	1,000	1,100	-	-	721	2,818	356	-	10	38,000	2,737	9	27,200	2,178	-	-	3	2				
Cumberland,	-	-	-	-	3,764	3,944	371	-	9	19,800	1,782	5	35,280	4,234								
York,	825	825	-	-	7,595	10,488	978	-	17	62,100	6,151	14	37,825	7,773	-	-	1	1				
Adams,	-	-	-	-	879	3,423	333	-	10	34,900	3,490	6	12,720	2,600								
Franklin,	-	-	-	-	3,871	1,221	174	250	12	44,000	4,400	8	22,100	17,675	-	9						
Bedford,	9,000	900	-	-	733	2,920	339	-	11	39,725	2,942	9	28,321	2,242	-	-	2	2				
Huntingdon,	2,000	2,000	-	-	630	2,000	300	-	8	30,000	3,201	1	4,000	533	-	-	1					
Cambria,	-	-	-	-	290	429	100															
Somerset,	500	500	-	-	-	-	485		5	13,300	1,350	5	2,300	4,600	-	-	1					
Fayette,	1,500	1,500	3,600	480	2,469	5,612	974	-	-	-	-	8	31,800	24,470	-	2	2	2				
Green,	-	-	-	-	501	753	220	-	-	-	-	1	2,000	2,000								
Westmoreland,	-	-	2,000	266	-	858	883	-	11	72,300	5,348	9	53,663	6,789								
Washington,	49,700	24,850	-	-	4,115	8,763	1,774	-	-	-	-	12	55,644	69,555	-	-	3	3				
Beaver,	6,000	6,000	-	-	1,552	2,532	684	-	1	3,000	300	2	8,000	2,000	-	1	-	1				
Butler,	6,000	6,000	-	-	718	1,381	369	375	-	-	-	1	500	1,200	-	39	1					
Alleghany,	18,000	18,000	-	-	-	-	693	600	8	135,985	13,598	4	10,750	26,875	-	1	1	1	1			
Mercer,	-	-	-	-	802	1,278	413	-	-	-	-	3	4,000	6,600								
Venango,	-	-	-	-	377	585	135	-	-	-	-	1	6,000	9,000	-	1						
Crawford,	-	-	-	-	632	916	247	-	-	-	-	1	1,000	1,500								
Total amounts,	403,681	354,962	721,850	96,246	55,963	133,007	17,577	3,025	340	1,940,350	199,257	213	687,383	306,063	1	76	45	43	7	5	1	1

PENNSYLVANIA—Manufactures continued.

COUNTIES.	Labor-saving Machinery.												Hand Cards.		Floor cloth stamping.			Machine Makers.		Patent Hat Looms.		
	Looms with fly shuttles.	Water frames.	Reels.	Patent Shearing Machines.	Wool pickers	Spinning Frames.	Spindles.	Manufactories for cotton rollers.	Machines for cutting and setting card teeth.	Wheel Iron Manufactories.	Quantity.	Value in dollars.	Establishment.	Value in dollars.	Number.	Yards.	Value in dollars.	Number.	Value in dollars.	Number.	Quantity woven of cotton and straw.	Value in dollars.
Philadelphia City,	70	-	-	-	3	-	520	-	-	-	-	-	-	-	1	1,500	3,000					
Ditto County,	116	7	2	1	2	1	3,903	-	-	-	-	-	-	-	-	-	-	2	5,500			
Montgomery,	4	-	-	-	-	2	292															
Bucks,	-	-	-	-	-	-	268															
Northampton,	-	-	-	-	-	-	183	-	-	-	-	-	-	-	-	-	-	1	2,000			
Wayne.																						
Delaware,	-	-	-	-	-	-	80															
Chester,	12	-	-	-	-	-	482															
Lancaster,	-	-	-	-	-	-	60															
Dauphin,	-	-	-	-	-	-	270															
Berks.																						
Luzerne,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	500	250
Northumberland,	-	-	-	-	1	-	396															
Lycoming.																						
Tioga and Potter.																						
Erie.																						
M'Kean.																						
Warren.																						
Jefferson.																						
Armstrong.																						
Clearfield.																						
Indiana,	-	-	-	-	-	1	40															
Centre.																						
Mifflin,	-	-	-	-	-	-	325															
Cumberland.																						
York,	-	-	-	-	2	1	386															
Adams.																						
Franklin,	-	-	-	-	6																	
Bedford,	-	-	-	-	-	-	310															
Huntingdon,	-	-	-	-	-	-	24															
Cambria.																						
Somerset,	-	-	-	-	-	-	50															
Fayette,	-	-	-	-	-	-	160	-	-	1	2,400	700										
Green.																						
Westmoreland,	-	-	-	-	-	-	-	-	-	-	-	-	1	400								
Washington,	-	-	-	-	-	-	400															
Beaver,	4	-	-	-	-	-	138	1	1													
Butler,	-	-	-	-	-	-	140															
Allegany,	-	-	-	-	-	1	422															
Mercer.																						
Venango.																						
Crawford.																						
Total amounts,	206	7	2	1	14	6	8,849	1	1	1	2,400	700	1	400	1	1,500	3,000	3	7,500	1	500	250

PENNSYLVANIA—Manufactures continued

COUNTIES.	Hats.				Furnaces.					Bloomeries.		Forges.			Trip hammers.		Rolling and Slitting Mills.			
	Number of hat'ries	Wool and mixed hats.	Fur hats.	Value in dollars.	Blast furnaces.	Air furnaces.	Total No.	Tons.	Value in dollars.	Number.	Value in dollars.	Number.	Tons made.	Value in Dollars.	Number.	Value in dollars.	Number.	Tons of Rolled Iron.	Tons of Slit Iron.	Value in dollars.
Philadelphia City,	63	160,860	-	567,388	-	-	-	-	-	-	-	-	-	-	-	-	1	280	-	36,960
Do. County,	39	21,428	-	73,025	-	2	2	820	71,000	-	-	-	-	-	2	11,045				
Montgomery,	10	5,148	-	13,395	-	-	-	-	-	-	-	2	310	31,000	2	10,000				
Bucks,	37	14,900	-	31,800																
Northampton,	16	6,450	4,280	21,572	1	-	1	300	10,500	-	-	1	95	9,500	1	3,600				
Wayne.																				
Delaware,	5	3,120	-	12,480	-	-	-	-	-	-	-	-	-	-	2	400	3	1,250	-	182,500
Chester,	12	5,300	-	8,001	2	-	2	1,050	42,000	-	-	10	1,445	144,500	10	19,812	6	1,472	80	158,600
Lancaster,	29	19,664	-	45,356	4	-	4	4,200	135,400	-	-	11	2,270	251,833	6	4,500	1	220	-	26,666
Dauphin,	24	10,350	3,468	26,400	1	-	1	2,790	139,500	-	-	2	390	39,000						
Berks,	48	84,968	16,997	104,265	10	-	10	4,142	165,760	-	-	22	2,430	243,000	8	3,532	1	..	-	22,650
Luzerne,	2	600	-	1,800	-	-	-	-	-	3	12,000	1	30	3,000	2	800				
Northumberland,	9	4,253	-	10,633	-	-	-	-	-	-	-	1	50	5,000						
Lycoming,	4	1,500	-	3,800	-	-	-	-	-	-	-	1	150	15,000						
Tioga and Potter,	-	100	100	500																
Erie,	3	1,200	-	4,400																
M'Kean.																				
Warren.																				
Jefferson.																				
Armstrong,	4	1,000	-	5,100																
Clearfield.																				
Indiana,	6	2,400	-	3,600																
Centre,	7	3,000	-	11,000	-	-	-	-	-	-	-	-	-	-	5	5,000				
Mifflin,	4	1,600	-	5,200	1	-	1	112	3,360	-	-	-	-	-	1	999				
Cumberland,	13	5,691	-	12,829	1	-	1	2,900	225,000	-	-	4	750	75,000	-	-	2	800	-	125,000
York,	47	29,150	-	68,407	-	-	-	-	-	-	-	1	200	21,333	4	6,488				
Adams,	20	23,027	11,684	81,447																
Franklin,	18	13,674	-	33,024	2	-	2	1,381½	45,785	-	-	4	600	49,000	1	4,500				
Bedford,	5	2,100	-	6,000	-	-	-	-	-	-	-	-	-	-	1	970				
Huntingdon,	3	1,300	-	2,685	4	-	4	4,212	112,318	-	-	6	1,284	143,240	-	-	1	250	18	27,400
Cambria,	3	250	-	700								1								
Somerset,	11	5,000	-	12,250																
Fayette,	18	6,416	4,540	23,288	11	-	11	3,130	178,120	-	-	8	765	99,999	5	1,850	3	230	-	26,650
Greene,	6	4,700	-	10,400																
Westmoreland,	16	5,450	4,300	20,467	3	-	3	701	78,200	1	4,000	1	100	10,000						
Washington,	20	15,681	-	25,467																
Beaver,	5	2,000	-	5,300	1	-	1	390	36,900	-	-	1	100	16,000						
Butler,	3	450	-	900	1	-	1	350	17,500	-	-	1								
Alleghany,	17	9,569	-	28,204	2	4	6	400	40,000											
Mercer,	4	2,325	-	6,413																
Venango.																				
Crawford,	1	300	-	750																
Tot l amounts,	53	474,924	45,369	1,288,246	44	6	50	26,878½	1,301,343	4	16,000	78	10,969	1,156,405	50	73,496	18	4,502	98	606,426

PENNSYLVANIA—Manufactures continued.

COUNTIES.	Nails.			Boring Mills.				Wire Drawing.		Gun Manufactories.					Black Smiths.		Steel Furnaces.		Saw Manuf's.		Wire Workers.	
	Naileries.	Pounds of Nails.	Value in dollars.	No.	Guns Bored.	Cannon Bored.	Value in dollars.	Establishments.	Value in dollars.	No.	Guns.	Rifles.	Other.	Value in dollars.	No. of Shops.	Value in dollars.	Tons.	Value in dollars.	No.	Value in dollars.	No.	Value in dollars.
Philadelphia city,	9	1,028,262	105,275	-	-	-	-	-	-	4	-	-	-	9,000	57	263,179	370	45,900	2	19,000	2	16,200
Do. county,	11	2,443,220	264,388	1	-	106	3,000	-	-	6	3,800	800	50	74,250	144	183,958	-	5,180	-	-	3	1,500
Montgomery,	7	118,720	10,600	-	-	-	-	-	-	2	1,800	-	-	19,287	87	44,250						
Bucks,	19	144,000	15,400	-	-	-	-	-	-	3	-	-	-	675	81	72,900						
Northampton,	6	12,000	1,200	-	-	-	-	-	-	6	-	-	-	9,500	54	36,400						
Wayne.																						
Delaware,	6	304,360	30,400	-	-	-	-	-	-	-	-	-	-	-	40	17,850						
Chester,	8	1,249,280	103,058	-	-	-	-	-	-	2	800	-	50	9,600	171	107,928						
Lancaster,	17	358,000	35,366	1	1,670	-	5,245	-	-	16	154	826	50	11,107	176	108,567	110	17,600				
Dauphin,	17	160,880	17,318	1	-	-	500	-	-	2	35	85	-	1,480	68	18,326	50	12,000				
Berks,	-	219,000	21,900	-	-	-	-	-	-	-	-	-	-	9,925	175	108,555						
Luzerne,	-	-	-	-	-	-	-	-	-	1	-	-	-	500	28	14,000						
Northumberland,	6	47,360	5,136	-	-	-	-	-	-	8	24	165	-	2,856	95	33,150						
Lycoming,	2	4,000	500	-	-	-	-	-	-	-	-	-	-	-	30	16,740						
Tioga and Potter,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	1,200						
Erie,	1	18,000	3,600	-	-	-	-	-	-	1	-	-	-	500	11	5,500						
M'Kean,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	1,000						
Warren.																						
Jefferson.																						
Armstrong,	1	2,500	500	-	-	-	-	-	-	-	-	-	-	-	16	8,000						
Clearfield,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	1,500						
Indiana,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18	9,000						
Centre,	-	-	-	-	-	-	-	-	-	2	-	-	-	-	44	14,000						
Mifflin,	1	2,000	260	-	-	-	-	-	-	3	-	50	90	752	55	19,047						
Cumberland,	6	120,000	14,400	-	-	-	-	-	-	6	240	260	45	5,000	141	28,200						
York,	5	70900	8,510	-	-	-	-	-	-	13	607	-	-	5,787	159	66,130						
Adams,	9	27,563	3,046	-	-	-	-	-	-	5	-	-	-	1,340	93	30,900						
Franklin,	7	121,620	13,751	-	-	-	-	-	-	3	5	66	6	1,302	87	57,602						
Bedford,	1	1,900	190	-	-	-	-	-	-	2	-	-	-	783	61	24,400						
Huntingdon,	3	83,200	8,320	-	-	-	-	-	-	2	-	-	-	700	50	17,233						
Cambria,	1	200	30	-	-	-	-	-	-	2	-	-	-	200	9	1,000						
Somerset,	-	-	-	-	-	-	-	-	-	3	5	50	16	1,316	68	27,200						
Fayette,	12	143,220	31,237	-	-	-	-	-	-	-	-	-	-	3,510	99	66,998	1¾	467				
Greene,	-	-	-	-	-	-	-	-	-	3	-	-	-	1,300	15	7,000						
Westmoreland,	3	27,300	5,460	-	-	-	-	-	-	12	-	-	-	1,570	110	51,654						
Washington,	7	43,700	7,427	-	-	-	-	-	-	3	-	65	-	1,300	146	23,635						
Beaver,	1	7,840	1,200	-	-	-	-	-	-	2	-	22	-	230	29	4,963						
Butler,	1	6,000	1,200	-	-	-	-	-	-	-	-	-	-	-	20	10,000						
Alleghany,	6	498,900	49,890	-	-	-	-	1	2,000	-	-	-	-	2,600	68	55,162	-	-	-	-	1	1,000
Mercer,	1	4,000	700	-	-	-	-	-	-	-	-	-	-	-	25	7,500						
Venango,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8	1,000						
Crawford,	1	3,000	600	-	-	-	-	-	-	-	-	-	-	-	15	7,000						
Total amounts,	175	7,270,825	760,862	3	1,670	106	8,745	1	2,000	115	7,470	2,389	307	176,370	2,562	1,572,627	531¾	81,147	2	19,000	6	18,700

PENNSYLVANIA—Manufactures continued.

COUNTIES.	Planes.			Cutlers.		Curry Combs.		Mills for grinding Flat Irons.		File Factories.		Hydraulic Engine Makers.		Gold and Silver Work and Jewelry. Value in dollars.	Tin Plate Work.*	Type Foundries	Coffee Mills.		Copper, Brass, and Tin.†		
	Establishments.	Number of planes.	Value in dollars.	Number of shops	Value in dollars.	Dozens.	Value in dollars.	Number.	Value in dollars.	Number.	Value in dollars.	Number.	Value in dollars.		Quantity.	Pounds.	Number made.	Value in dollars.	Number of manufactories.	Pieces made.	Value in dollars.
Philadelphia City,	1	14,000	8,000	11	29,100	-	-	-	-	1	3,000	2	25,000	788,300	-	-	-	-	25	-	141,000
ditto. County,	1	4,000	7,000	17	17,166	1,248	3,432	-	-	-	-	-	-	78,400	-	75,000	-	-	17	-	62,392
Montgomery,	-	-	-	5	4,990	-	-	-	-	-	-	-	-	-	1,500	-	-	-	1	-	1,510
Bucks.																					
Northampton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	4,000
Wayne.																					
Delaware,	-	-	-	1	100																
Chester,	-	-	-	4	1,700	-	-	-	-	-	-	-	-	500	-	-	-	-	2	-	1,200
Lancaster,	-	-	-	-	-	-	-	-	-	-	-	-	-	1,800	-	-	-	-	17	-	20,582
Dauphin,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	-	-	-	7	21,000	29,400
Berks,	-	-	-	2	1,700	-	-	-	-	-	-	-	-	4,540	-	-	4,000	6,000	-	-	28,540
Luzerne,	-	-	-	21	24,116	-	-	-	-	-	-	-	-	500	-	-	-	-	-	-	4,680
Northumberland.																					
Lycoming.																					
Tioga and Potter.																					
Erie,	-	-	-	-	-	"	-	-	"	-	-	"	"	250							
M'Kean.																					
Warren.																					
Jefferson.																					
Armstrong.																					
Clearfield.																					
Indiana.																					
Centre,	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000							
Mifflin,	-	-	-	5	2,092	-	-	-	-	-	-	-	-	-	200	-	-	-	1	110	200
Cumberland.																					
York,	-	-	-	3	3,252	-	-	-	-	-	-	-	-	3,000	-	-	-	-	11	-	11,766
Adams,	-	-	-	1	350	-	-	-	-	-	-	-	-	600	-	-	-	-	2	-	1,400
Franklin,	-	-	-	11	9,267	-	-	-	-	-	-	-	-	5,960	3,800	-	-	-	3	5,640	11,800
Bedford,	-	-	-	6	2,872	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	400
Huntingdon,	-	-	-	3	1,425	-	-	-	-	-	-	-	-	-	200	-	-	-	1	108	200
Cambria,	-	-	-	1	50	-	-	-	-	-	-	-	-	-	-	-	-	-	1	100	100
Somerset,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,200	-	-	-	1	-	1,200
Fayette,	-	-	-	5	4,880	-	-	-	-	-	-	-	-	1,000	-	-	-	-	-	-	6,770
Greene,	-	-	-	-	-	-	-	-	-	-	-	-	-	300	-	-	-	-	1	-	300
Westmoreland,	-	-	-	7	3,542	-	-	-	-	-	-	-	-	1,000	-	-	-	-	6	-	4,840
Washington,	-	-	-	5	3,158	-	-	-	-	-	-	-	-	4,000	-	-	-	-	3	-	3,570
Beaver,	-	-	-	2	600	-	-	1	-	-	-	-	-	600							
Butler.																					
Alleghany,	2	7,000	4,000	1	3,000	-	-	1	2,000	-	-	-	-	9,500	-	-	-	-	6	-	25,500
Mercer.																					
Venango.																					
Crawford,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	350	-	-	-	1	-	350
Total amounts,	4	25,000	19,000	111	113,360	1,248	3,432	2	2,000	1	3,000	2	25,000	901,250	27,250	75,000	4,000	6,000	109	26,958	361,690

* The value of this is included in the column for copper, brass, and tin. † See quantity of tin plate work.

PENNSYLVANIA—Manufactures continued.

COUNTIES.	Bell Foundries.		Buttons.			Black Lead.		White and Red Lead.	Leaden Shot.		Red & White Lead, Leaden Shot & Types. Value in dollars.	Plumbers.		Soap and Candles.				White Wax Candles.		Spring Oil.	
	Number.	Value in dollars.	Manufactories.	Groce.	Value in dollars.	Establishments.	Value in dollars.	Tons made.	Manufactories.	Tons made.		Establishments.	Value in dollars.	Manufactories.	Pounds of Soap.	Pounds of Candles.	Value of soap & candles in dolls.	Manufactories.	Value in dollars.	Gallons.	Value in dollars.
Philadelphia city,	10	63,000	.	.	.	.	.	294	.	275	153,280	3	72,000	6	1,937,600	925,200	316,115	1	17,000		
Do. county,	.	.	.	.	.	1	420	75	3	300	130,000	.	.	16	1,306,120	529,300	181,393	1	11,000		
Montgomery.																					
Bucks.																					
Northampton.																					
Wayne.																					
Delaware.																					
Chester.																					
Lancaster,	.	.	.	.	.	.	.	.	.	.	.	.	.	1	1,400	5,000	724				
Dauphin.																					
Berks.																					
Luzerne.																					
Northumberland.																					
Lycoming.																					
Tioga and Potter.																					
Erie.																					
McKean.																					
Warren.																					
Jefferson.																					
Armstrong.																					
Clearfield.																					
Indiana.																					
Centre.																					
Mifflin.																					
Cumberland,	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	3,000				
York,	.	.	.	.	.	.	.	.	.	.	.	.	.	1	18,000	14,000	4,680				
Adams,	.	.	.	.	.	.	.	.	.	.	.	.	.	1	3,000	4,500	1,066				
Franklin.																					
Bedford.																					
Huntingdon.																					
Cambria,	.	.	.	.	.	.	.	.	.	.	.	.	.	.	7,840	11,984	2,600				
Somerset.																					
Fayette.																					
Greene.																					
Westmoreland,	.	.	.	.	.	.	.	.	.	.	.	.	.	.	10,000	11,000	2,760				
Washington.																					
Beaver.																					
Butler.																					
Alleghany,	.	.	.	.	1	3,640	3,000	.	.	.	3	.	13,100								
Mercer.																					
Venango,	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	550	1,100
Crawford.																					
Total amounts,	10	63,000	1	3,640	3,000	1	420	369	6	575	296,380	3	72,000	25	3,283,960	1,500,984	512,338	2	28,000	550	1,100

STATE OF PENNSYLVANIA—Manufactures continued.

COUNTIES.	Tanneries.		Shoes, Boots, Slippers, Trunks, and Saddlery.				Harness.	Morocco.			Moccasins.		Buckskin Overalls.	Leather Gloves.	Gloves and Overalls,	Glue.		Razor Strops.	
	No.	Value in dollars.	Pairs of boots, shoes, andslippers.	Trunks.	Saddles and bridles.	Value of shoes, boots, and slippers, trunks and saddlery.	Sets. Value in dollars.	Factories	Dozen of Skins.	Value in dollars.	Pairs.	Value in dollars.	Pairs.	Pairs.	Value in dollars.	Quantity in lbs.	Value in dollars.	Manufactories.	Value in dollars.
Philadelphia city,	21	425,433	325,528	12,500	35,178	1,237,453	-	6	6,300	118,000	-	-	-	24,000	15,000	-	24,000	2	2,000
Philadelphia county,	38	323,459	384,305	1,872	2,703	514,880	3,500	1	2,520	47,400	-	-	-	8,216	5,622	-	27,098		
Montgomery,	30	60,860	37,705	-	1,100	53,710	-	-	-	-	-	-	-	-	-	500	100		
Bucks,	27	40,500	57,300	-	2,004	86,950													
Northampton,	21	36,540	15,895	-	2,300	45,742													
Wayne.																			
Delaware,	17	48,450	6,120	-	-	10,780													
Chester,	30	62,721	30,722	-	1,343	80,246													
Lancaster,	40	79,511	38,756	-	1,657	84,313	-	-	-	-	-	-	-	-	-	-	608		
Dauphin,	39	15,595	35,750	-	1,601	76,039													
Berks,	55	50,100	48,288	-	1,220	55,508													
Luzerne,	10	10,000	6,600	-	90	10,900													
Northumberland,	39	41,120	18,712	-	300	30,600													
Lycoming,	8	15,900	3,389	-	110	9,410													
Tioga and Potter.																			
Erie,	..	-	310	-	24	1,688													
M'Kean.																			
Warren.																			
Jefferson.																			
Armstrong,	10	5,100	5,000	-	50	8,000													
Clearfield.																			
Indiana,	8	4,566	5,000	-	50	8,000													
Centre,	14	11,591	3,000	-	50	10,800													
Mifflin,	17	20,334	11,166	-	242	22,033													
Cumberland,	-	-	56,565	-	6,800	207,365													
York,	41	79,802	20,004	-	5,211	45,558	-	-	-	-	-	-	-	-	-	-	800		
Adams,	11	20,446	12,946	-	4,360	37,369													
Franklin,	24	55,261	33,522	-	4,953	89,953													
Bedford,	18	21,352	12,375	-	321	29,244													
Huntingdon,	15	9,523	11,123	-	241	22,001													
Cambria,	3	1,000	1,500	-	-	2,350	-	-	-	-	300	150	200	-	400				
Somerset,	16	10,310	8,060	-	310	16,520													
Fayette,	25	34,850	32,791	-	1,640	82,300	-	-	-	-	-	-	-	144	126				
Greene,	3	1,500	-	-	600	8,400													
Westmoreland,	23	18,250	21,918	-	7,350	47,932													
Washington,	34	26,170	36,941	-	3,536	80,682													
Beaver,	13	10,550	1,600	-	324	8,622													
Butler,	2	2,000	5,700	-	50	9,050													
Alleghany,	27	32,350	29,900	-	2,600	73,600	-	-	-	-	-	-	-	-	-	-	600		
Mercer,	10	5,500	3,285	-	300	7,418													
Venango,	6	2,400																	
Crawford,	20	16,000	6,000	-	200	11,000													
Total amounts,	715	1,599,044	1,327,776	14,372	88,818	3,126,107	3,500	7	8,820	164,400	300	150	200	32,360*	21,148	500	53,206	2	2,000

* Or 2,896 2-3 doz. pairs.

PENNSYLVANIA—Manufactures continued.

COUNTIES.	Furriers.		Mustard Makers.			Flaxseed Oil.			Distilleries.		Distilleries.	Breweries.			Wine.			Starch and Hair Powder.			Wafers.	
	No.	Value in dollars.	Manufactories.	Pounds.	Val. in dollars.	Mills.	Gallons made.	Value in dollars.	No.	Gallons.	Value in dollars.	No.	Barrels.	Value in dollars.	Barrels Grape Wine.	Barrels currant Wine.	Value in dollars.	Manufactories.	Pounds.	Value in dollars.	Manufactories,	Value in dollars.
Philadelphia City,	4	22,000	2	22,500	9,000	.	.	.	7	817,722	904,275	11	48,000	248,000	.	.	.	.	.	.	1	5,000
Philadelphia County,	.	.	1	3,000	1,200	3	9,000	9,000	11	466,096	412,166	6	8,343	50,058	.	.	.	4	336,000	41,500		
Montgomery,	.	.	.	.	.	24	46,100	46,100	63	55,100	27,550											
Bucks,	.	.	.	.	.	8	14,500	14,500	351	105,300	51,650	-										
Northampton,	.	.	.	.	.	9	10,600	10,600	160	170,670	85,332											
Wayne,	.	.	.	.	.	.	.	.	3	9,000	4,500											
Delaware,	.	.	.	.	.	.	.	.	8	4,500	2,250											
Chester,	.	.	.	.	.	9	10,500	10,500	96	73,426	36,710											
Lancaster,	.	.	.	.	.	13	8,920	8,920	316	1,438,484	809,613	4	770	4,620	.	40	1,953					
Dauphin,	.	.	.	.	.	9	10,306	10,080	104	222,642	111,321	4	1,150	4,600								
Berks,	.	.	.	.	.	25	165,000	165,000	250	324,236	162,118	2	550	3,300								
Luzerne,	.	.	.	.	.	.	.	.	27	32,750	17,600	1	300	1,500								
Northumberland,	.	.	.	.	.	10	9,100	9,100	79	225,450	111,325	2	1,600	6,600								
Lycoming,	.	.	.	.	.	2	4,000	4,000	30	67,762	33,831											
Tioga and Potter,	.	.	.	.	.	.	.	.	3	12,000	3,600											
Erie,	.	.	.	.	.	.	.	.	9	6,250	3,906											
M'Kean.																						
Warren.																						
Jefferson.																						
Armstrong,	.	.	.	.	.	.	.	.	21	63,000	31,000											
Clearfield.																						
Indiana,	.	.	.	.	.	.	.	.	27	18,000	9,000											
Centre,	.	.	.	.	.	.	.	.	24	22,795	11,162											
Mifflin,	.	.	.	.	.	1	300	300	78	94,453	47,227											
Cumberland,	.	.	.	.	.	.	.	.	120	120,935	62,544											
York,	.	.	.	.	.	22	212,050	210,030	505	590,560	286,167	3	1,400	7,400								
Adams,	.	.	.	.	.	6	4,590	4,590	135	431,722	212,595	-	.	.	.	.	.	1	2,000	266		
Franklin,	.	.	.	.	.	4	5,918	5,918	115	194,382	100,111	2	610	3,600								
Bedford,	.	.	.	.	.	1	320	320	80	99,342	49,671											
Huntingdon,	.	.	.	.	.	1	300	300	7	16,800	8,400											
Cambria,	.	.	.	.	.	.	.	.	7	800	400											
Somerset,	.	.	.	.	.	2	250	250	80	31,025	15,513											
Fayette,	.	.	.	.	.	7	3,355	2,684	103	139,770	55,908	2	100	480								
Greene,	.	.	.	.	.	1	200	200														
Westmoreland,	.	.	.	.	.	4	1,260	1,260	76	148,425	76,192	1	750	3,000								
Washington,	.	.	.	.	.	4	1,616	1,616	301	261,312	104,524	3	150	580								
Beaver,	.	.	.	.	.	2	1,300	1,300	64	52,600	26,300	2	845	4,225								
Butler,	.	.	.	.	.	1	1,200	1,200	53	15,900	7,950	-	.	.	5	.	233					
Alleghany,	.	.	.	.	.	2	370	333	159	165,745	79,769	5	6,705	38,109								
Mercer,	.	.	.	.	.	1	320	320	38	17,680	8,840											
Venango,	.	.	.	.	.	.	.	.	14	7,650	3,825											
Crawford,	.	.	.	.	.	.	.	.	70	28,000	11,200	-	.	.	.	27	1,200					
Total amounts,	4	22,000	3	25,500	10,200	171	521,375	518,421	3,594	6,552,284	3,986,045	48	71,273	376,072	5	67	3,386	5	358,000	41,766	1	5,000

PENNSYLVANIA.—Manufactures Continued.

COUNTIES.	Shipping.		Boats.		Cabinet-makers.		Wagons.		Carriages.		Coopers Shops.		Water Turning Machines.		Saddle Trees.		Last and Boot Trees.		Print Cutting.	
	Tons.	Value in dollars.	Tons.	Value in dollars.	No.	Value of work in dollars.	Number.	Value in dollars.	No. of shops.	Value in dollars.	Number.	Value in dollars.	Number.	Value in dollars.	Makers.	Value in dollars.	Makers.	Value in dollars.	Establishments.	Value in dollars.
Philadelphia City,	-	-	-	-	45	431,075	6,355	127,000	17	464,500	17	39,000	-	-	-	-	3	3,000	2	3,000
Philadelphia County,	13,100	992,500	-	-	21	24,023	932	28,595	-	32,500	107	66,496	1	5,000	3	1,000	-	-	2	3,000
Montgomery,	-	-	-	-	8	2,300	496	10,576	1	2,600	16	7,901								
Bucks,	-	-	-	-	18	10,025	-	-	-	17,000	27	13,500								
Northampton.	-	-	-	-	8	2,810	-	-	-	-	17	7,020	3	1,400						
Wayne.																				
Delaware,	-	-	-	-	8	3,300	-	-	-	1,750	2	660								
Chester,	-	-	-	-	33	20,304	-	-	2	600	27	4,320								
Lancaster,	-	-	-	-	39	24,170	-	19,840	-	28,000	37	13,195								
Dauphin,	-	-	-	-	-	-	-	-	-	-	31	14,673	1	2,000						
Berks,	-	-	-	-	45	31,550	-	950	-	-	45	18,992								
Luzerne,	-	-	-	-	4	1,200	-	-	-	-	3	900								
Northumberland,	-	-	-	-	16	8,500	57	2,526	1	1,150	31	21,900								
Lycoming,	-	-	-	-	2	883	-	-	2	350	13	2,750								
Tioga and Potter,	-	-	-	-	-	-	-	-	-	-	8	1,200								
Erie,	-	-	-	-	-	-	-	-	-	-	2	600								
M'Kean.																				
Warren.																				
Jefferson.																				
Armstrong.																				
Clearfield.																				
Indiana.																				
Centre.																				
Mifflin,	-	-	-	-	6	2,240	-	-	-	-	26	3,895								
Cumberland,	-	-	-	-	-	-	-	-	-	-	80	24,000								
York,	-	-	-	-	37	18,332	-	-	-	23,365	60	16,593								
Adams,	-	-	-	-	4	1,504	-	-	14	3,501	54	9,172								
Franklin,	-	-	-	-	13	7,417	72	4,657			56	15,792								
Bedford,	-	-	-	-	7	3,720	-	-	-	-	25	3,250								
Huntingdon,	-	-	-	-	6	2,240	-	-	-	-	23	3,420								
Cambria,	-	-	-	-	-	-	-	-	-	-	4	1,200								
Somerset,	-	-	-	-	8	4,200	150	2,500			17	7,000								
Fayette,	-	27	2,430	389	19,450	12	7,130	150	5,685			57	8,875	-	-	5	825				
Greene,	-	-	-	-	-	5	2,000	100	1,000	4	2,000									
Westmoreland,	-	-	-	-	-	77	23,082	30	3,800	-	-	56	16,500	-	-	1	700				
Washington,	-	70	7,000	-	-	17	8,450	-	3,540	-	-	62	10,959								
Beaver,	-	-	-	-	-	12	3,460	100	500	-	400	9	1,060								
Butler,	-	-	-	-	-	7	2,100	26	156	10	1,100	9	1,800								
Alleghany,	-	-	-	-	-	17	9,200	-	1,300	-	-	22	6,100	-	-	1	180				
Mercer,	-	-	-	-	-	4	1,655	-	-	-	-	3	164								
Venango.																				
Crawford,	-	-	-	-	-	3	1,000	190	2,000			12	3,000								
Total amounts,	13,197	1,001,930	389	19,450	482	657,870	8,658	214,625	51	578,816	958	345,887	5	8,400	10	2,705	3	3,000	4	6,000

PENNSYLVANIA—Manufactures continued.

COUNTIES.	Printing Presses.		Bark	Baskets.	Baskets.	Cork Cutting.		Chip Hats	Spirits of Turpentine and Varnish.		Sugar.			Paper.				Paper Hanging.			Playing Cards.	
	Manufactories.	Value in dollars.	Mills	Number.	Value in dollars.	Establishments.	Value in dollars.	Number.	Gallons.	Value in dollars.	Refineries.	Pounds.	Value in dollars.	Mills	Reams.	Tons	Value in dollars.	Manufactories.	Pieces stamped.	Value in dollars.	Manufactories.	Value in dollars.
Philadelphia City,	2	26,000	-	-	-	1	3,000	400	2,500	3,500	9	2,944,444	530,000	-	-	-	-	3	115,000	80,750	4	42,200
Ditto County,	-	-	4	24,012	8,806	2	2,000	212	19,500	17,150	1	420,000	75,600	7	10,029	340	72,100	1	25,000	16,667		
Montgomery,	-	-	4	-	-	-	-	-	-	-	-	-	-	15	25,433	-	130,431					
Bucks,	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1,750	-	7,500					
Northampton,	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1,200	-	3,000					
Wayne.																						
Delaware,	-	-	2	-	-	-	-	-	-	-	-	-	-	11	39,486	-	197,430					
Chester,	-	-	-	-	-	-	-	200	-	-	-	-	-	8	13,000	-	39,000					
Lancaster,	-	-	-	-	-	-	-	4,000	-	-	-	-	-	3	3,900	-	10,414					
Dauphin,	-	-	-	-	-	-	-	-	-	-	1	150	18	1	2,500	-	7,500					
Berks,	-	-	-	-	-	-	-	-	-	-	-	-	-	10	50,100	-	100,200					
Luzerne.																						
Northumberland,	-	-	-	-	-	-	-	-	-	-	-	-	-	1	2,500	-	7,500					
Lycoming.																						
Tioga and Potter.																						
Erie.																						
M'Kean.																						
Warren.																						
Jefferson.																						
Armstrong.																						
Clearfield.																						
Indiana.																						
Centre.																						
Mifflin.																						
Cumberland.																						
York,	-	-	-	-	-	-	-	1,300	-	-	-	-	-	2	2,600	-	7,600					
Adams.																						
Franklin,	-	-	-	14	-	-	-	-	-	-	-	-	-	2	6,833	-	24,574					
Bedford.																						
Huntingdon,	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1,650	-	4,500					
Cambria,	-	-	-	-	-	-	-	200														
Somerset.																						
Fayette,	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5,000	-	15,000	-	-	-	-	700
Greene.																						
Westmoreland.																						
Washington.																						
Beaver.																						
Butler,	-	-	-	-	400																	
Alleghany.																						
Mercer,	-	-	-	-	200																	
Venango.																						
Crawford.																						
Total amounts,	2	26,000	24	24,012	9,406	3	5,000	6,312	22,000	20,650	11	3,364,590	605,618	64	165,981	340	626,749	4	140,000	97,417	4	42,900

PENNSYLVANIA—Manufactures continued.

COUNTIES.	Marble Yards.		Marble Saw Mills.		Stone Cutters.		Glass.		Glass Cutting.		American Cigars.		Spanish Cigars.			Snuff & Tobacco.*		Potteries.			Drugs.	
	Number.	Value in dollars.	Number.	Value in dollars.	Number.	Value in dollars.	Works.	Value in dollars.	Establishments.	Value in dollars.	Number made.	Value in dollars.	Manufactories.	Number made.	Value in dollars.	Mills.	Value in dollars.	Number.	Pieces made.	Value in dollars.	Manufactories.	Value in dollars.
Philadelphia City,	14	313,250	-	-	-	-	1	8,000	-	-	16,000,000	24,000	6	3,150,000	22,050	27	244,500	8	-	69,250	3	6,500
Ditto County,	-	-	1	20,000	1	2,000	2	18,800	-	-	10,959,000	17,100	3	748,999	4,500	-	50,960	7	-	16,200	3	118,700
Montgomery,	4	17,500	1	10,000	-	-	-	-	-	-	-	-	-	-	-	1	4,000	6	-	2,670	2	1,750
Bucks,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14	-	4,200		
Northampton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10	12,700	8	-	3,500		
Wayne,	-	-	-	-	-	-	1	36,000														
Delaware,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	62,500	3	-	1,000		
Chester,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	4,023	4	-	5,996		
Lancaster,	-	-	-	-	-	165	-	-	-	-	-	-	-	-	-	5	5,290	15	-	10,260		
Dauphin,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10	41,973	2,400		
Berks,	1	600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7	-	2,400		
Luzerne.																						
Northumberland,	-	-	-	-	-	-	-	-	-	-	1,252,000	1,878	-	-	-	2	3,280	12	-	9,900		
Lycoming,	-	-	-	-	-	-	1	20,000														
Tioga and Potter.																						
Erie,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	300		
M'Kean.																						
Warren.																						
Jefferson.																						
Armstrong,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	2,000		
Clearfield.																						
Indiana.																						
Centre,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-	1,860		
Mifflin,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-	1,860		
Cumberland.																						
York,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10	8,710	8	32,000	2,040		
Adams,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9	-	3,332		
Franklin,	-	-	-	-	-	-	-	-	-	-	850,000	1,275	-	-	-	3	2,269	2	-	2,570		
Bedford,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	2,000		
Huntingdon,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	1,340		
Cambria,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	412		
Somerset.																						
Fayette,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7	-	6,350		
Greene.																						
Westmoreland,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10	-	3,300		
Washington,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9	-	4,050		
Beaver,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	1,000		
Butler,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	978	1	-	300		
Alleghany,	3	8,800	-	-	-	-	3	62,000	1	1,000	-	-	-	-	-	4	11,700	2	-	3,400		
Mercer,	-	-	-	-	2	800	-	-	-	-	-	-	-	-	-	-	-	2	-	630		
Venango.																						
Crawford.																						
Total amounts,	22	340,150	2	30,000	3	2,965	8	144,800	1	1,000	29,061,000	44,253	9	3,898,999	26,550	67	410,910	164	73,973	164,520	8	126,950

* See quantity of tobacco and snuff on the succeeding page.

PENNSYLVANIA.—Manufactures continued.

COUNTIES.	Laboratories.			Prussian Blue.		Lamp black.		Dyers.		Rope Walks.			Tobacco and Snuff.	Brushes.		Horse-hair Cloth.		Hand Bellows.		Chocolate.	
	Number.	Tons of nitre, borax, &c.	Value.	Lbs.	Value.	Manufactories.	Value.	Number.	Value.	Number.	Tons made.	Value.	Pounds.	Manufactories.	Value.	Manufactories.	Value.	Manufactories.	Value.	Pounds.	Value.
Philadelphia City,	-	-	-	3,000	6,000	-	-	5	7,000	-	-	-	938,166	18	76,000	1	5,400	1	4,500	40,000	8,000
Ditto County,	1	360	244,100	-	-	-	-	3	10,000	15	866	330,113	367,600	6	18,760	-	-	1	2,000	175,000	33,500
Montgomery,	-	-	-	-	-	-	-	12	2,150	2	2½	1,300	56,000	-	-	-	-	-	-	1,200	240
Bucks.																					
Northampton,	-	-	-	-	-	1	4,000	3	600	-	-	-	97,700								
Wayne.																					
Delaware,	-	-	-	-	-	-	-	-	-	-	-	-	500,000								
Chester,	-	-	-	-	-	-	-	-	-	1	¼	100	56,210								
Lancaster,	-	-	-	-	-	-	-	-	-	5	6¼	3,300	25,000								
Dauphin.																					
Berks,	-	-	-	-	-	-	-	8	6,325												
Luzerne,	-	-	-	-	-	-	-	1	300												
Northumberland,	-	-	-	-	-	-	-	4	1,350	-	-	-	28,000								
Lycoming.																					
Tioga and Potter.																					
Erie.																					
M'Kean.																					
Warren.																					
Jefferson.																					
Armstrong.																					
Clearfield.																					
Indiana.																					
Centre.																					
Mifflin.																					
Cumberland,	-	-	-	-	-	-	-	-	-	1	30	11,000									
York,	-	-	-	-	-	-	-	-	-	3	6½	3,250	39,000								
Adams,	-	-	-	-	-	-	-	-	-	1	-	125									
Franklin,	-	-	-	-	-	-	-	-	-	1	3	1,344	9,520								
Bedford.																					
Huntingdon.																					
Cambria.																					
Somerset.																					
Fayette,	-	-	-	-	-	-	-	-	-	4	6½	2,666									
Greene.																					
Westmoreland,	-	-	-	-	-	-	-	2	500												
Washington.																					
Beaver,	-	-																			
Butler,	-	-	-	-	-	-	-	1	300	1	5⅓	1,800	7,521								
Alleghany,	-	-	-	-	-	-	-	1	500	1	6	2,500	62,040								
Mercer.																					
Venango.																					
Crawford.																					
Total amounts,	1	360	244,100	3,000	6,000	1	4,000	40	29,025	35	933¼	357,498	2,186,757	24	94,760	1	5,400	2	6,500	216,200	41,740

PENNSYLVANIA.—Manufactures continued.

COUNTIES.	Composition Ornaments.		Drums.		Engravings.		Book Binders.		Artificial Flowers.		Gun Powder.			Ginger.			Combs.		Looking Glasses.	
	Makers	Value in dollars.	Manufactories.	Value in dollars.	Establishments.	Value in dollars.	Number.	Value in dollars.	Manufactories.	Value in dollars.	Mills.	Pounds made.	Value in dollars.	Manufactories.	Pounds.	Value in dollars.	Dozens.	Value in dollars.	Framers.	Value in dollars.
Philadelphia City,	1	6,000	-	-	16	28,200	22	53,000	1	1,500	-	-	-	-	-	-	-	19,000	10	98,000
Philadelphia County,	-	-	5	2,500	-	5,000	64	46,233	2	5,200	3	150,000	90,000	1	45,000	4,320	6,240	10,600	2	2,000
Montgomery,	-	-	-	-	-	-	-	-	-	-	5	73,920	28,000	1	12,000	1,200				
Bucks.																				
Northampton.																				
Wayne.																				
Delaware,	-	-	-	-	-	-	-	-	-	-	2	40,000	25,600							
Chester,	-	-	-	-	-	-	-	-	-	-	1									
Lancaster,	-	-	-	-	-	-	7	3,050												
Dauphin,	-	-	-	-	-	-	3	1,800	-	-	1	1,000	500							
Berks,	-	-	-	-	-	-	-	-	-	-	1	5,333	4,000							
Luzerne.																				
Northumberland.																				
Lycoming.																				
Tioga and Potter.																				
Erie.																				
M'Kean.																				
Warren.																				
Jefferson.																				
Armstrong.																				
Clearfield.																				
Indiana.																				
Centre,	-	-	-	-	-	-	-	-	-	-	1									
Mifflin,	-	-	-	-	-	-	-	-	-	-	1	200	150							
Cumberland,	-	-	-	-	-	-	1	1,000												
York,	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	500	625		
Adams.																				
Franklin,	-	-	-	-	-	-	1	500												
Bedford.																				
Huntingdon.																				
Cambria,	-	-	-	-	-	-	2	200												
Somerset.																				
Fayette,	-	-	-	-	-	-	-	-	-	-	1	1,613	1,000							
Greene.																				
Westmoreland,	-	-	-	-	-	-	-	-	-	-	2	2,000	1,000							
Washington,	-	-	-	-	-	-	1	600	-	-	2	300	200							
Beaver.																				
Butler.																				
Alleghany,	-	-	-	-	-	-	1	800	-	-	1	6,000	3,000	-	-	-	-	1,000		
Mercer,	-	-	-	-	-	-	-	-	-	-	1	500	375							
Venango.																				
Crawford.																				
Total amounts,	1	6,000	5	2,500	16	33,200	102	107,183	3	6,700	22	280,866	153,825	2	57,000	5,520	6,740	31,225	12	100,000

PENNSYLVANIA—Manufactures continued.

COUNTIES.	Muslin and Linen Printers.				Printing.		Salt.			Suspenders.			Umbrellas.		Upholsterers.		Whips.	
	Establishments.	Hands employed.	Yards of gown stuff, shawls, handk'chiefs, &c.	Value in dollars.	Offices.	Value in dollars.	Works.	Bushels	Value in dollars.	Manufactures.	Dozens.	Value in dollars.	Manufactures.	Value in dollars.	No.	Value in dollars.	Manufactures.	Value in dollars.
Philadelphia City,	-	-	-	-	41	251,350	-	-	-	1	555	4,000	5	35,000	9	165,000	2	38,000
Ditto County,	8	122	1,061,232	145,290	13	22,000	-	-	-	1	1,667	15,049	2	8,000				
Montgomery,	-	-	-	-	2	2,600												
Bucks,	-	-	-	-	1	2,000												
Northampton,	-	-	-	-	4	7,000												
Wayne.																		
Delaware.																		
Chester,	-	-	-	-	2	1,467												
Lancaster,	-	-	-	-	9	17,500												
Dauphin,	-	-	-	-	6	7,800												
Berks,	-	-	-	-	3	6,000												
Luzerne,	-	-																
Northumberland,	-	-	-	-	2	6,000												
Lycoming,	-	-	-	-	1	1,200												
Tioga and Potter.																		
Erie,	-	-	-	-	1	700												
M'Kean.																		
Warren.																		
Jefferson.																		
Armstrong.																		
Clearfield.																		
Indiana,	-	-	-	-	-	-	1	600	1,000									
Centre.																		
Mifflin,	-	-																
Cumberland,	-	-	-	-	4	4,000												
York,	-	-	-	-	3	2,000												
Adams,	-	-	-	-	1	1,200												
Franklin,	-	-	-	-	3	5,800												
Bedford.																		
Huntington,	-	-	-	-	2	1,800												
Cambria.	-	-																
Somerset,	-	-	-	-	1	1,300												
Fayette.																		
Greene.																		
Westmoreland,	-	-	-	-	1	500												
Washington,	-	-	-	-	3	3,200												
Beaver.																		
Butler.																		
Alleghany,	-	-	-	-	3	6,300												
Mercer.																		
Venango.																		
Crawford,	-	-	-	-	2	1,800												
Total amounts,	8	122	1,061,232	145,290	108	353,517	1	600	1,000	2	2,222	19,049	7	43,000	9	165,000	2	38,000

PENNSYLVANIA—Articles of a doubtful nature, or Agricultural.

COUNTIES.	Hemp.		Wheat Mills.				Malt.		Hulling Mills.		Barley.			Clover.		
	Pounds.	Value in dollars.	Number.	Bushels.	Barrels.	Value in dollars.	Bushels.	Value in dollars.	No.	Value in dollars.	Mills.	Pounds.	Value in dollars.	Mills.	Bushels.	Value in dollars.
Philadelphia city.																
Philadelphia county,	-	-	33	301,100	21,125	685,450	-	-	-	-	1	20,000	1,100			
Montgomery,	-	-	97	446,700	27,200	959,700										
Bucks,	-	-	103	-	20,600	185,000										
Northampton,	-	-	122	584,750	46,350	1,091,370										
Wayne,	-	-	21	63,000	-	78,750										
Delaware,	-	-	34	-	48,080	286,480	-	-	-	-	-	-	-	1	1,500	13,050
Chester,	-	-	148	-	81,520	652,160	-	-	1	60	-	-	-	12	4,100	16,400
Lancaster,	-	-	135	-	99,159	787,272	-	-	-	-	-	-	-	12	4,900	18,380
Dauphin,	-	-	65	377,754	-	377,754										
Berks,	-	-	190	-	135,410	677,050										
Luzerne,	-	-	42	355,100	-	355,100										
Northumberland,	-	-	81	-	105,400	616,400										
Lycoming,	-	-	32	-	16,000	128,000										
Tioga and Potter,	-	-	7	-	2,142	14,994										
Erie,	-	-	11	33,000	-	33,000										
M'Kean,	-	-	-	-	60	480										
Warren.																
Jefferson.																
Armstrong,	-	-	29	87,000	-	87,000										
Clearfield,	-	-	3	9,000	-	9,000										
Indiana,	-	-	16	48,000	-	48,000										
Centre,	-	-	31	226,520	-	226,520										
Mifflin,	-	-	31	-	29,590	226,520										
Cumberland,	-	-	66	-	46,450	324,850										
York,	-	-	94	174,400	17,510	279,600	-	-	-	-	-	-	-	2	1,150	6,900
Adams,	-	-	47	-	18,270	128,160										
Franklin,	-	-	71	-	57,328	347,690										
Bedford,	-	-	32	-	36,340	242,720										
Huntingdon,	-	-	30	-	27,590	225,540										
Cambria,	-	-	12	4,000	-	3,000										
Somerset,	-	-	40	107,000	-	107,000										
Fayette,	-	-	-	-	14,780	58,562										
Greene,	-	-	25	-	13,200	52,800										
Westmoreland,	-	-	71	-	15,800	63,200										
Washington,	-	-	110	971,410	-	971,410										
Beaver,	-	-	25	-	7,273	28,092	3,035	3,303								
Butler,	-	-	21	153,000	-	153,000										
Alleghany,	-	-	67	-	34,040	136,160										
Mercer,	-	350	25	29	-	23,200	69,600									
Venango,	-	-	-	14	28,000	-	28,000									
Crawford,	-	-	-	23	54,906	-	54,906									
Total amounts,	-	350	25	2,008	4,024,640	844,417	10,800,290	3,035	3,303	1	60	1	20,000	1,100	27	11,650	54,730

PENNSYLVANIA—Articles of a doubtful nature, or Agricultural, continued.

COUNTIES.	Wind Mills.	Mahogany.			Saw Mills.			Pot Ashes.	Maple Sugar.		Rosin and Pitch.	Slate.		Bricks.		
	Value in dollars.	Saw Mills.	Feet.	Value in dollars.	Number.	Feet.	Value in dollars.	Value in dollars.	Pounds.	Value in dollars.	Barrels.	Quarries.	Value in dollars.	Number of Kilns.	Number of Bricks.	Value in dollars.
Philadelphia city,	-	9	300,000	7,800	-	-	-	-	-	-	-	-	-	9	12,420,000	99,260
Philadelphia county,	-	12	400,000	10,000	17	3,090,000	65,100	-	-	-	2,000	-	-	21	28,747,000	208,980
Montgomery,	-	-	-	-	55	1,383,000	11,512	-	-	-	-	-	-	2	60,000	480
Bucks,	-	-	-	-	97	2,491,000	37,365	-	-	-	-	-	-	7	325,000	16,250
Northampton,	-	-	-	-	55	2,032,000	20,320	-	-	-	-	1	6,000	2	400,000	4,000
Wayne,	-	-	-	-	52	1,040,000	17,565	-	16,055	1,926						
Delaware,	-	-	-	-	38	1,660,000	16,600									
Chester,	-	-	-	-	189	5,146,000	51,460	-	-	-	-	-	-	2	46,000	3,680
Lancaster,	-	-	-	-	123	2,790,500	19,015	620	-	-	-	-	-	13	3,050,000	18,390
Dauphin,	-	-	-	-	75	1,094,198	10,069	-	-	-	-	-	-	9	630,000	3,760
Berks,	-	-	-	-	-	3,805,500	38,055	-	-	-	-	-	-	-	785,000	3,925
Luzerne,	-	-	-	-	84	5,800,000	46,400	-	72,348	7,440						
Northumberland,	-	-	-	-	115	6,549,000	38,674	-	22,200	2,775	-	-	-	4	462,000	2,720
Lycoming,	-	-	-	-	40	3,370,000	12,400	-	-	-	-			2	90,000	450
Tioga and Potter,	-	-	-	-	11	660,000	3,300	-	7,770	971						
Erie,	-	-	-	-	16	1,600,000	8,000	-	45,906	4,820	-	-	-	1	60,000	360
M'Kean,	-	-	-	-	4	554,600	2,773									
Warren,	-	-	-	-	24	5,030,000	25,150	-	13,387	1,674						
Jefferson,	-	-	-	-	4	80,000	420									
Armstrong,	-	-	-	-	11	550,000	2,750	-	25,960	3,178						
Clearfield,	-	-	-	-	7	700,000	3,500									
Indiana,	-	-	-	-	17	850,000	4,000	-	20,400	2,448						
Centre,	-	-	-	-	45	3,370,000	12,400	-	34,670	4,333						
Mifflin,	-	-	-	-	54	1,250,000	7,813	-	17,141	1,715						
Cumberland,	-	-	-	-	102	450,000	4,500	-	-	-	-	-	-	2	500,000	5,000
York,	-	-	-	-	94	895,000	7,331	-	-	-	-	-	-	6	870,000	4,500
Adams,	-	-	-	-	67	824,000	7,195	-	-	-	-	-	-	7	998,646	4,133
Franklin,	-	-	-	-	69	2,293,720	20,952	-	-	-	-	-	-	8	950,000	4,750
Bedford,	-	-		-	56	1,372,000	7,232	-	18,391	1,962						
Huntingdon,	-	-	-	-	50	1,115,322	7,815	-	15,143	1,893						
Cambria,	-	-	-	-	9	100,000	606	-	56,200	5,600	-	-	-	2	100,000	900
Somerset,	-	-	-	-	44	794,000	4,764									
Fayette,	-	267	-	-	82	3,467,000	27,736	-	94,432	11,804	-	-	-	2	300,000	12,000
Greene,	-	-	-	-	-	-	-	-	51,744	6,139						
Westmoreland,	-	-	-	-	68	2,190,000	10,950	-	86,604	11,055	-	-	-	1	120,000	600
Washington,	-	-	-	-	65	2,174,000	17,392	-	-	-	-	-	-	6	913,000	3,652
Beaver,	-	-	-	-	32	713,500	7,135	-	100,000	10,000						
Butler,	-	-	-	-	1	100,000	606	-	14,238	1,708	-	-	-	3	3,100,000	9,000
Alleghany,	-	-	-	-	60	841,500	8,415	-	146,189	18,274						
Mercer,	-	-	-	-	27	553,000	4,148	-	93,411	9,341	-	-	-	2	140,000	700
Venango,	-	-	-	-	12	668,800	6,688	200	24,079	3,289						
Crawford,	-	-	-	-	24	400,000	2,424	-	70,000	7,000						
Total amounts,	267	21	700,000	17,800	1,995	73,847,640	600,430	820	1,046,268	119,345	2,000	1	6,000	111	55,066,646	407,490

PENNSYLVANIA—Articles of a doubtful nature, or Agricultural, continued.

COUNTIES.	Hemp Mills.		Lime.			Plaster of Paris.		Stock.						
	Pounds.	Value in dollars.	Kilns.	Bushels.	Value in dollars.	Tons ground.	Value in dollars.	Horses.	Neat Cattle.	Merino Sheep, of the whole blood.	Merino and common breeds mixed.	Tunis mountain or broad tailed sheep.	Common Sheep, as expressly named in returns.	
Philadelphia City,	.	.	.	.	.	.	.	1,855						
Philadelphia County,	.	.	.	.	.	150	2,250	5,488	11,273	156	382	5	3,077	
Montgomery,	.	.	33	273,200	42,210	.	.	10,763	20,282	4	400	1	18,724	
Bucks,	.	.	19	46,000	7,300	.	.	14,684	34,389	68	1,076	.	37,573	
Northampton,	.	.	11	30,500	5,620	2,925	34,450	12,517	31,405	7	21	.	26,219	
Wayne,	.	.	.	.	.	.	.	779	2,768	.	.	.	2,741	
Delaware,	.	.	.	.	.	.	140	3,037	7,948	13	99	.	6,628	
Chester,	3,600	36	104	239,960	23,650	270	4,050	14,150	27,804	32	740	72	32,676	
Lancaster,	.	.	98	168,600	22,582	.	.	17,916	48,648	10	528	249	36,578	
Dauphin,	.	.	29	4,650	6,000	.	.	10,150	38,341	.	16	.	39,511	
Berks,	.	.	150	153,000	19,125	.	.	15,956	40,204	.	.	380	30,779	
Luzerne,	.	.	.	.	.	.	.	3,439	16,272	4	11	.	14,429	
Northumberland,	.	.	4	13,200	1,650	.	.	10,431	22,960	4	85	23	31,356	
Lycoming,	.	.	.	.	.	.	.	2,372	7,387	9	.	.	8,719	
Tioga and Potter,	.	.	.	.	.	.	.	345	1,681	.	.	.	1,281	
Erie,	.	.	1	2,000	250	.	.	993	4,011	.	.	.	3,619	
M'Kean,	.	.	.	.	.	.	.	11	128	.	.	.	7	
Warren,	.	.	.	.	.	.	.	188	963	.	.	.	495	
Jefferson,	.	.	.	.	.	.	.	57	130	.	.	.	168	
Armstrong,	.	.	.	.	.	.	.	1,821	4,689	.	.	.	4,538	
Clearfield,	.	.	.	.	.	.	.	255	641	.	.	.	590	
Indiana,	.	.	.	.	.	.	.	2,715	5,995	.	.	.	6,432	
Centre,	.	.	.	.	.	.	.	4,420	9,080	.	2	.	9,552	
Mifflin,	.	.	.	.	.	.	.	4,547	12,143	3	1	.	12,526	
Cumberland,	.	.	.	.	.	.	.	11,247	24,544	1	.	29	31,246	
York,	.	.	5	28,800	3,600	.	.	11,436	36,142	4	3	.	32,442	
Adams,	.	.	6	10,800	2,160	.	.	6,106	15,888	.	.	.	11,505	
Franklin,	.	.	7	15,000	1,250	.	.	8,524	17,088	1	2	.	19,179	
Bedford,	.	.	.	.	.	.	.	4,985	11,777	.	.	.	30,742	
Huntingdon,	.	.	.	.	.	.	.	3,921	8,023	.	.	.	11,000	
Cambria,	.	.	.	.	.	.	.	400	4,032	.	.	.	1,400	
Somerset,	.	.	.	.	.	.	.	5,498	14,908	1	.	.	13,469	
Fayette,	.	.	.	.	.	.	.	10,238	18,693	5	153	.	21,847	
Greene,	.	.	.	.	.	.	.	4,000	6,000	.	2	.	5,003	
Westmoreland,	.	.	.	.	.	.	.	12,439	22,899	2	.	.	12,509	
Washington,	.	.	.	.	.	.	.	17,391	34,985	2	368	.	46,836	
Beaver,	.	.	2	4,600	480	.	.	4,774	10,354	2	11	.	8,132	
Butler,	.	.	1	500	100	.	.	2,127	5,550	29	160	.	5,170	
Alleghany,	.	.	4	10,000	1,800	.	.	8,572	17,342	.	11	.	21,479	
Mercer,	.	.	1	800	100	.	.	2,888	7,695	.	.	.	5,530	
Venango,	.	.	.	.	.	.	.	970	2,740	.	.	.	2,228	
Crawford,	.	.	.	.	.	.	.	1,240	5,196	.	.	.	5,101	
Total amounts,	3,600	36	475	1,001,610	132,477	3,345	40,890	255,645	612,998	357	4,071	759	613,036	618,223

Whole number of Sheep returned.

STATE OF DELAWARE—Manufactures.

COUNTIES.	Cotton Goods, in families, &c.		Cotton Manufacturing Establishments—Number.	Flaxen Goods, in families, &c.		Mixed Cloth and hempen chiefly mixed.		Woollen Goods in families, &c.		Woollen Manufacturing Establishments.		
	Yards made.	Value in dollars.		Yards made.	Value in dollars.	Yards made.	Value in dollars.	Yards made.	Value in dollars.	Number.	Yards made.	Value in dollars.
Newcastle,	661	661	3	75,440	30,176 00	17,820	10,578	11,524	11,524	2	20,500	41,000
Kent,	-	-	-	38,427	19,213 50	-	-	4,269	4,269			
Sussex,	-	-	-	166,502	83,251 00	-	-	48,150	48,150			
Total amounts,	661	661	3	280,369	132,640 50	17,820	10,578	63,943	63,943	2	20,500	41,000

COUNTIES.	Cotton and Wool Spun in Mills.		Stockings.		Looms.	Carding Machines.	Fulling Mills.	Spindles.	Hatteries.			Forges.		
	Pounds.	Value in dollars.	Pairs.	Value in dollars.	Number.	Number.	Number.	Number.	Fur Hats.	Wool and mixed Hats.	Value in dollars.	Number.	Tons.	Value in dollars.
Newcastle,	130,000	91,000	6,563	4,759 10	167	10	6	1,822	7,267	500	29,795			
Kent,	-	-	-	-	200	1	1							
Sussex,	-	-	-	-	1,638	-	1	-	-	-	-	5	215	23,220
Total amounts,	130,000	91,000	6,563	4,759 10	2,005	11	8	1,822	7,267	500	29,795	5	215	23,220

COUNTIES.	Rolling & Slitting Mills.			Nails.			Tanneries.				Shoes and Boots.	
	No.	Tons.	Value in dollars.	Nailer-ies.	Pounds.	Value in dollars.	No.	Hides and Skins tan'd.	Pounds tanned.	Value in dollars.	Pairs.	Value in dollars.
Newcastle,	3	1,200	156,000	1	201,600	16,200	10	16,180	-	56,405	34,898	53,748
Kent,	-	-	-	-	-	-	12	16,000	-	52,000		
Sussex,	-	-	-	-	-	-	3	-	14,330	2,866		
Total amounts,	3	1,200	156,000	1	201,600	16,200	25	32,180	14,330	111,271	34,898	53,748

COUNTIES.	Distilleries.			Breweries.			Paper Mills.		Snuff Mills.			Rope Walks.		
	No.	Gallons.	Value in dollars.	No.	Barrels.	Value in dolls	No.	Value in dollars.	No.	Pounds.	Value in dollars.	No.	Tons	Value in dolls.
Newcastle,	19	10,800	5,400	2	476	7,616	4	75,000	2	71,800	17,950	2	250	12,800
Kent,	12	4,800	2,880											
Sussex,	20	12,000	7,200											
Total amounts,	51	27,600	15,480	2	476	7,616	4	75,000	2	71,800	17,950	2	250	12,800

COUNTIES.	Gun Powder.			Salt.			*Articles of a doubtful nature, or Agricultural.*						
							Grist Mills.				Barley Mills.		
	Mills	Pounds.	Value in dollars.	Works.	Bush'ls	Value in dolls	No.	Barrels of Flour.	Barrels of Cornmeal	Value in dollars.	No.	Pounds.	Value in dolls
Newcastle,	1	250,000	125,000	-	-	-	27	80,000	30,000	905,000	2	150,000	10,000
Kent,	-	-		-	-	-	15	12,400	-	99,200			
Sussex,		-	-	7	4,100	2,050							
Total amounts,	1	250,000	125,000	7	4,100	2,050	42	92,400	30,000	1,004,200	2	150,000	10,000

STATE OF MARYLAND—Manufactures.

COUNTIES.	Cotton Manufacturing Establishments.	Blended and unnamed Cloths and Stuffs.		Woollen Manufacturing Establishments.	Carpeting and Coverlets.		Cotton and Wool spun in Mills.		Stockings.		Looms.	Stocking Looms.	Carding Machines.			Fulling Mills.			Labor-saving Machinery.						
		Yards made.	Value in dollars.		Yards made.	Value in dollars.	Pounds.	Value in dollars.	Pairs.	Value in dollars.			Number.	Pounds.	Value in dollars.	Mills.	Yards fulled.	Value in dollars.	Drawing and roving Machines.	Mules.	Jennies.	Looms with Flying Shuttles.	Reels.	Spinning Frames	Spindles.
Alleghany,	-	56,702	23,109	-	-	-	-	-	4,000	2,400	92	-	-	-	-	-	-	-	-	-	-	-	-	6
Anne Arundel,	-	30,155	14,689	-	-	-	-	-	-	-	131	-	1	4,000	400	1	3,000	4,500	-	-	1	2			
Baltimore city,	8	80,000	40,750	-	-	-	-	-	-	-	30														
do. county,	3	102,000	37,547	-	-	-	96,760	111,274	100	200	165	1	4	16,900	1,014	4	12,400	7,600	-	-	-	-	-	-	8,588
Caroline,	-	50,490	23,565	-	-	-	-	-	-	-	240														
Cecil,	-	75,531	67,076	1	-	-	-	-	13,397	8,975	173	7	3	-	-	4	-	-	-	-	4	-	-	1	6
Charles,	-	203,810	81,524	-	-	-	-	-	-	-	337	-	-	-	-	1	400	400							
Dorchester,	-	43,719	23,347	-	-	-	-	-	-	-	474														
Frederick,	-	209,944	152,583	-	-	-	-	-	-	-	475														
Harford,	-	102,387	65,528	-	750	2,500	-	-	-	-	178	2	3	7,000	700	2	4,945	4,945							
Kent,	-	39,244	20,240	-	-	-	-	-	3,591	1,971	46	-	2	-	-	2									
Montgomery,	-	71,647	40,715	-	-	-	-	-	-	-	275	-	4	11,150	669	2	-	-	6	1	-	-	1	-	156
Prince George,	-	82,951	41,475	-	-	-	-	-	20,000	10,000	269	-	2												
Queen Anne,	-	55,000	27,500	-	-	-	-	-	-	-	337														
Saint Marys,	-	90,000	45,000	-	-	-	-	-	-	-	450	-	2	-	-	1	-	-	-	-	-	-	1	2	12
Somerset,	-	80,000	50,000	-	-	-	-	-	-	-	610														
Talbot,	-	71,129	36,895																						
Washington,	-	132,817	132,817	-	-	-	-	-	-	-	320	-	11	28,886	1,732	4	17,000	17,000	-	-	-	-	-	-	250
Worcester,	-	177,920	88,960	-	-	-	-	-	-	-	1,193	-	-	-	-	-	-	-	-	-	-	-	-	3	
Calvert.																									
Total amounts,	11	1,755,963	1,013,320	1	750	2,500	96,760	111,274	41,088	23,646	5,795	10	32	67,936	4,516	21	37,745	34,445	6	1	5	2	2	6	9,018

MARYLAND—Manufactures continued.

COUNTIES.	Weaving Machines by Water.	Hatteries.			Furnaces.					Forges.			Trip Hammers.		Rolling and Slitting Mills.			Naileries.			Gun Smiths.				Black Smiths.	
		Number.	Wool and mixed Hats.	Value in dollars.	Blast Furnaces.	Air Furnaces.	Total number.	Tons made.	Value in dollars.	Number.	Tons.	Value in dollars.	Number.	Value in dollars.	Number.	Tons.	Value in dollars.	Number.	Pounds of Nails.	Value in dollars.	Number.	Rifles.	Other.	Value in dollars.	Number.	Value in dollars
Alleghany,	-	6	1,100	3,700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	80	20	1,000		
Anne Arundel,	-	5	1,285	4,575	1	-	1	1,300	52,000																	
Baltimore city,	-	14	31,400	147,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	24,500	4	-	-	4,100		
Do. county,	-	4	400	1,475	-	1	1	-	-	4	681¼	89,750	1	200	1	380	50,665	3	294,000	24,100	1	-	-	300	39	8,065
Caroline.																										
Cecil,	-	12	11,500	46,000	3	-	3	1,400	84,400	5	804	88,440	-	-	-	-	-	6	660,800	53,500						
Charles,	-	1	300	1,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45	10,000
Dorchester,	-	2	1,150	2,300																						
Frederick,	-	36	29,250	56,842	2	-	2	780	42,920	3	230	27,600	-	-	-	-	-	3	131,480	13,448	2	75	-	750		
Harford,	-	7	3,870	10,760	1	-	1	500	25,000																	
Kent,	-	2	1,200	3,600																						
Montgomery,	-	1	400	1,800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	53	2,840
Prince George,	-	1	-	900	2,700																					
Queen Anne.																										
Saint Marys.																										
Somerset,	-	-	3	1,000	4,000																					
Talbot.																										
Washington,	-	-	8	8,730	14,380	2	-	2	1,520	45,333	3	720	75,200	-	-	1	60	8,400	4	80,000	8,200						
Worcester,	-	-	5	960	3,840																					
Calvert.																										
Total amounts,		1	106	93,445	304,472	9	1	10	5,500	249,653	15	2,435¼	280,990	1	200	2	440	59,065	20	1,666,280	123,748	10	155	20	6,150	137	20,905

MARYLAND.—Manufactures continued.

COUNTIES.	Clocks and Watches.		Silver Smiths.	Tin Plate.		Type Founderies.	Still Manufactories.			Brass.		Tanneries.			Shoes, Boots, and Slippers.			Saddlers.			Harness.	Morocco Dressers.	Glue.	Flax Seed Oil.		
	Makers.	Value in dollars.		Workers.	Value in dollars.		Number.	Stills.	Value in dollars.	Foundries.	Value in dollars.	Number.	Hides and Skins.	Value in dollars.	Manufactories.	Pairs.	Value in dollars.	Number.	Saddles and Bridles.	Value in dollars.	Sets.		Value in dollars.	Mills.	Gallons.	Value in dollars.
Alleghany,	-	-	2	-	-	-	-	-	-	-	-	10	2,266	6,800	2	800	1,600	3	-	500						
Anne Arundel,	-	-	-	-	-	-	-	-	-	-	-	5	2,050	5,259	7	9,280	17,602	2	690	2,250	-	-	-	1	4,000	4,000
Baltimore City,	4	2,200	-	8	26,500	-	-	-	-	6	61,500	22	128,166	376,500	64	120,000	212,000	11	-	91,000						
Ditto County,	-	-	-	1	65,000	1	-	-	-	-	-	17	12,810	63,430	51	5,168	14,674	7	-	8,000	-	2	-	2	-	250
Caroline,	-	-	-	-	-	-	-	-	-	-	-	3	1,050	3,750												
Cecil,	-	-	-	-	-	-	-	-	-	-	-	8	6,355	34,953	-	14,675	15,900									
Charles,	-	-	-	-	-	-	-	-	-	-	-	1	750	3,750	10	10,600	19,500	3	-	2,000						
Dorchester,	-	-	-	-	-	-	-	-	-	-	-	4	2,350	4,700	10	4,900	8,925	2	320	1,920						
Frederick,	5	1,680	-	-	-	-	1	20	1,600	-	-	47	34,585	140,109	102	46,889	80,142	20	7,233	27,609	-	-	-	5	5,175	4,140
Harford,	-	-	-	-	-	-	-	-	-	-	-	12	6,412	22,277	2	630	2,525	6	717	3,245	-	-	500	1	1,500	1,500
Kent,	-	-	-	-	-	-	-	-	-	-	-	7	1,500	6,300	-	10,278	13,138	6	830	2,720	15					
Montgomery,	-	-	-	-	-	-	-	-	-	-	-	5	978	4,890	10	2,093	3,558	12	2,360	36,700	1,120	-	-	1	2,500	2,500
Prince George,	-	-	-	-	-	-	-	-	-	-	-	-	890	4,450	15	1,203	2,435	3	-	2,000						
Queen Anne,	-	-	-	-	-	-	-	-	-	-	-	6	2,000	8,000												
Saint Marys,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8	-	-	2								
Somerset,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9	4,000	8,000									
Talbot.																										
Washington,	-	-	-	-	-	-	-	-	-	-	-	19	11,100	48,840	41	30,338	50,759	15	-	-	-	-	-	3	3,200	2,560
Worcester,	-	-	-	-	-	-	-	-	-	-	-	6	2,582	10,328	-	20,834	41,668									
Calvert.																										
Total amounts,	9	3,880	2	9	91,500	1	1	20	1,600	6	61,500	172	215,844	744,336	331	281,688	492,426	92	12,150	177,944	1,135	2	500	13	16,375	14,950

MARYLAND—Manufactures continued.

COUNTIES.	Distilleries.				Breweries.			Starch and Hair Powder.			Cabinet Makers.		Candles.		Carriages.		Saddle Trees.			Sugar Refined.		
	Number.	Gallons from Fruit and Grain.	Gallons from Molasses.	Value in dollars.	Number.	Barrels.	Value in dollars.	Manufactories.	Pounds.	Value in dollars.	Number.	Value in dollars.	Manufactories.	Value in dollars.	Manufactories.	Value in dollars.	Makers.	Number of Saddle Trees.	Value in dollars.	Refiners.	Pounds.	Value in dollars.
Alleghany, - -	15	21,200	-	9,150	-	-	-	-	-	-	5											
Anne Arundel.																						
Baltimore City, -	1	60,000	-	40,000	1	2,000	10,000	-	-	-	28	209,000	7	95,000	8	76,000	1	1,500	750	4	275,000	95,000
Do. County,	122	80,430	127,700	117.285	1	2,500	15,000	2	157,314	29,000	-	-	-	-	1	1,000	-	-	-	3	480,879	55,000
Caroline, -	95	26,760	-	13,380																		
Cecil, - -	36	7,200	-	43,200																		
Charles, - -	66	15,800	-	14,900	-	-	-	-	-	-	4	2,000	-	-	1	5,000						
Dorchester, -	231	32,540	-	24,405	-	-	-	-	-	-	-	-	-	-	3	4,800						
Frederick, - -	140	145,000	-	70,500	4	730	4,380	-	-	-	-	-	-	-	3	10,200						
Harford, - -	1	500	-	300	-	-	-	-	-	-	5	2,923	-	-	2	6,500						
Kent, - -	4	8,000	-	4,000	-	-	-	-	-	-	4	-	-	-	2	2,300						
Montgomery, -	84	26,830	-	15,639	1	160	800															
Prince George, -	115	9,810	-	7,357	-	-	-	-	-	-	1	120										
Queen Anne, -	7	8,000	-	4,000																		
Saint Marys. -																						
Somerset, - -	125	20,000	-	20,000	-	-	-	-	-	-	1	3,000	-	-	1	2,000						
Talbot, - -	-	8,653	-	4,327																		
Washington, -	92	200,043	-	100,021																		
Worcester, -	310	42,393	-	21,196	-	-	-	-	-	-	-	-	-	-	1	3,200						
Calvert.																						
Total amounts,	1,444	713,209	127,700	509,660	7	5,390	30,180	2	157,314	29,000	48	217,043	7	95,000	22	111,000	1	1,500	750	7	755,879	150,000

MARYLAND—Manufactures continued.

COUNTIES.	Paper.			Marble Yards.		Soap Stone.	Mill Stone Manufactories.		Glass.				Tobacco.		Potteries.		Druggists and Dye Stuffs.							
	Mills.	Reams.	Value in dollars.	No.	Value in dollars.	Value in dollars.	No.	Value in dollars.	Works.	Square feet.	Bottles	Value in dollars.	Manufactories.	Value in dollars.	No.	Value in dolls	Gallons Castor Oil.	Value in dolls	Jallap. Pounds.	Value in dolls	Turmerick. lbs.	Value in dolls	Peruvian Bark. Pounds.	Value in dollars.
Alleghany.																								
Anne Arundel,	1	2,000	6,000																					
Baltimore City,	-	-	-	-	-	-	1	6,000	-	-	-	..	9	199,500										
Baltimore County,	2	11,300	45,800	2	10,000	1,000	-	-	1	500,000	-	65,000	-	-	3	360								
Caroline.																								
Cecil.																								
Charles.																								
Dorchester.																								
Frederick,	4	4,150	8,965	-	-	-	-	-	2	40,000	7,000	7,600												
Harford,	1	2,750	9,750																					
Kent.																								
Montgomery,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	600	600	1,000	950	200	40	3,000	600
Prince George.																								
Queen Ann.																								
Saint Mary's.																								
Somerset.																								
Talbot.																								
Washington,	1	2,000	7,000																					
Worcester.																								
Calvert.																								
Total amounts,	9	22,200	77,515	2	10,000	1,000	1	6,000	3	540,000	7,000	72,600	9	199,500	3	360	600	600	1,000	950	200	40	3,000	600

MARYLAND—Manufactures continued.

COUNTIES.	Rope Walks.			Brush Makers.		Curled Hair.		Chocolate.		Gun Powder.			Tortoise, ivory, and horn manufactories. Value in dollars.	Salt.			*Articles of a d ubtful nature, or Agricultural.* Flour Mills.					Tobacco.	
	Number.	Tons	Value in dollars.	Number.	Value in dollars.	Manufactories.	Value in dollars.	Manufactories.	Pounds.	Mills.	Pounds.	Value in dollars.		Works.	Bushels.	Value in dollars.	Mills.	Barrels.	Value in dollars.	Saw Mills.	Wind Mills.	Hogsheads.	Value in dollars.
Alleghany,	-	-	-	-	-	-	-	-	-	1	500	300	-	-	-	-	10	7,550	41,750				
Anne Arundel,	-	-	-	-	-	1	37	-	-	-	-	-	-	-	-	-	7	19,900	99,500				
Baltimore city,	-	3	215	112,000	2	21,000	4	3,000	1	9,000	-	-	-	28,000									
Baltimore county,	-	15	815	423,800	-	-	-	-	-	-	3	312,500	156,250	-	-	-	-	65	39,000	248,200	26			
Caroline.																							
Cecil,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36	17,100	171,000				
Charles.																							
Dorchester.																							
Frederick,	-	-	-	-	-	-	-	-	-	2	5,247	3,672	-	-	-	-	101	84,080	756,720				
Harford,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	58	59,304	296,520	47			
Kent,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	-	-	8	3		
Montgomery,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42	10,200	62,000	32			
Prince George,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12	5,100	35,700	-	-	5,100	204,000
Queen Anne.																							
Saint Mary's.																							
Somerset.																							
Talbot,																							
Washington,	-	3	50	26,000	-	-	-	-	-	-	3	5,200	3,900	-	-	-	-	52	86,250	819,375				
Worcester,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8	7,538	3,769						
Calvert.																							
Total amounts,	-	21	1,080	561,800	2	21,000	5	3,037	1	9,000	9	323,447	164,122	28,000	8	7,538	3,769	399	328,484	2,530,765	113	3	5,100	204,000

COUNTIES.	Cotton Goods in families, &c.	Mixed Goods and Cotton, ditto.	Flaxen Goods in families.	Woollen Goods in families.	Total value of all kinds of Cloths and Stuffs.	Stockings.		Looms.	Stocking Manufactories.	Carding Machines.	Fulling Mills.	Spindles.	Hats.		Furnaces.					Bloomeries.
	Yards made.	Yards made.	Yards made.	Yards made.	Value in dollars.	Pairs.	Value in dollars.	Number.					Wool and mixed.	Value in dollars.	Blast Furnaces.	Air Furnaces.	Total number.	Tons.	Value in dollars.	
Accomack,	-	82,000	82,000	-	56,958	-	-	-	-	-	-	-	300	1,200						
Amelia,	-	-	151,418	-	75,709	-	-	411	-	3	-	-	416	1,040						
Albemarle,	176,769	-	32,794	5,578	95,564 55	17,616	-	1,050	-	3	-	-	2,810	5,620						
Augusta,	-	-	221,640	-	73,880	-	-	419	-	6	3	-	5,965	11,931	3	-	3	3,158	17,366	
Amherst.																				
Bath,	-	21,623	23,000	8,247	32,169 50	-	-	279	-	-	-	-	310	775						
Bedford,	60,240	33,360	21,830	32,830	74,160	-	-	1,120	-	-	-	-	6,840	13,680						
Berkley,	-	17,710	10,300	6,200	21,739 60	4,300	-	286	2	8	5	158	5,350	10,700						
Botetourt,	13,953	48,414	46,884	3,322	57,358 42	-	-	734	-	2	2	104	1,874	4,076	6	-	6	1,403¾	47,647½	
Brook,	-	-	39,185	-	19,592	-	-	255	-	6	2									
Brunswick,	155,665	31,257	-	-	98,413 83	-	-	850	-	15	1	-	1,550	4,650						
Buckingham,	106,000	-	14,401	32,401	79,052 55	-	-	732	-	-	-	-	1,380	2,760						
Campbell,	-	-	77,823	-	38,936 50	-	-	523	-	-	-	-	2,300	11,100	-	1	1	550	32,333	
Caroline,	124,283	26,709	-	-	50,331	16,039	-	803	-	-	-	-	491	982						
Charles City,	-	-	33,766	-	13,889	-	-	192	-	-	-	-	750	1,500						
Charlotte,	-	-	15,900	-	79,500	11,500	-	722	-	-	-	-	750	1,500						
Chesterfield,	-	-	93,764	-	31,225	-	-	432	-	3	4	594								
Cumberland,	-	-	112,344	-	56,172	-	-	488	-	-	-	6								
Culpeper,	51,180	78,337	37,659	32,860	117,314	8,883	-	866	-	2	-	-	1,560	6,445						
Cabell,	-	-	17,715	-	886	-	-	141												
Dinwiddie,	-	-	115,376	-	57,688	-	-	581	-	-	-	-	500	2,000						
Elizabeth City,	29,500	-	-	-	17,700															
Essex,	53,978	-	-	11,087	-	4,250	-	311	-	-	-	-	108	216						
Fauquier,	53,629	49,217	39,277	1,931	48,822	13,701	-	598	-	3	1	-	744	1,487						
Fairfax,	-	-	87,692	-	45,840 65	1	-	305	-	4	1	12								
Fluvanna.																				
Frederick,	45,108	24,591	47,463	18,307	52,784	-	-	384	-	13	7	-	11,207	22,414						
Franklin,	57,285	47,650	28,687	375	70,592 95	-	-	832	-	-	-	-	480	1,117½	1	-	1	300	9,000	
Gloucester,	187,696	-	-	-	93,848	12,015	-	381												
Goochland,	87,718	24,466	409	15	62,359	10,527	-	540	-	1	-	-	1,400	2,800						
Grayson,	-	-	90,665	-	57,109	-	-	448	-	-	-	-	-	-	-	1	1	25	4,166	
Greenbrier,	7,160	5,027	21,870	13,653	25,438	-	-	336	-	-	-	-	1,250	3,175						
Greenville.																				

VIRGINIA—Manufactures continued.

COUNTIES.	Cotton Goods in Families, &c.	Mixed Goods and Cotton, ditto.	Flaxen Goods in Families.	Woollen Goods in Families.	Total value of all kinds of Cloths and Stuffs.	Stockings.		Looms.	Stocking Manufactories.	Carding Machines.	Fulling Mills.	Spindles.	Hats.		Furnaces.					Bloomeries.
	Yards made.	Yards made.	Yards made.	Yards made.	Value in dollars.	Pairs.	Value in dollars.	Number.					Wool and mixed hats.	Value in dollars.	Blast Furnaces.	Air Furnaces.	Total Number.	Tons.	Value in dollars.	
Giles,	2,279	16,727	26,642	591	23,835	-	-	284												
Halifax,	-	-	242,493	-	80,831	-	-	1,276	-	-	-	-	419	838						
Hampshire,	-	-	-	-	-	-	-	-	-	-	2	-	3,030	2,135						
Hanover,	113,462	-	-	31,063	64,344 30	11,064	-	619	-	1	-	-	402	804						
Hardy,	-	-	45,777	-	18,850	-	-	347	-	2	-	-	350	710						
Harrison,	-	24,782	80,412	989	44,270	-	-	696	-	-	-	-	2,100	5,700						
Henrico,	-	67,000	-	-	33,500	5,253	-	330	-	-	1									
Henry,	-	-	70,936	-	35,468	-	-	381	-	-	-	25	460	1,035						
Isle of Wight,	101,875	-	-	-	50,937 05	-	-	557	-	-	-	-	300	600						
James City,	34,236	8,559	-	-	21,397 05	3,915	-	150	-	-	-	-	250	1,000						
Jefferson,	-	77,481	-	13,255	35,768	10,312	-	-	-	-	-	-	534	1,068						
Kenhawa,	-	-	51,154	-	17,051 50	-	-		-	-	-	-	292	1,070						
King and Queen,	98,400	20,500	-	-	59,450	-	-	654	-	-	-	-	650	1,950						
King George,	40,746	15,288	-	-	18,678	-	-	230												
King William,	84,000	14,000	-	-	32,667	-	-	409												
Lancaster,	-	-	75,560	-	32,987 25	16	-	298												
Lee,	-	-	57,024	-	27,553	-	-	293	-	-	-	-	887	1,774						
Loudoun,	-	-	167,655	-	112,915 84	-	-	606	-	5	4	-	3,065	7,545						
Louisa,	140,068	-	-	40,440	187,095	-	-	594												
Lunenburg,	-	-	118,657	-	50,328 50	-	-	558	-	-	-	-	1,370	2,740						
Madison,	-	61,576	38,815	1,439	34,507	-	-	510	-	-	-	-	200	400						
Matthews,	-	-	35,897	-	11,965	3,397	-	176												
Mecklenburg,	-	-	234,908	-	117,454	-	-	908	-	-	-	-	2,450	4,400						
Middlesex,	-	-	51,135	-	17,045	9,002	-	260												
Monongalia,	-	69,264	92,352	23,088	91,198	-	-	1,041	-	-	-	-	1,000	2,000	1	-	1	100	10,000	
Monroe,	-	26,471	48,440	-	24,796 75	-	-	392	-	-	1	-	365	730						
Montgomery,	-	-	65,534	14,352	41,452	-	-	557	-	-	2	-	1,906	3,812	1	-	1			
Mason.																				
Nansimond,	-	-	70,005	-	23,334	-	-	310	-	-	-	-	1,500	3,000						
New Kent,	51,792	24,923	-	-	38,350 50	-	-	287	-	-	-	-	375	750						
Norfolk.																				
Northampton,	68,618	-	-	-	22,872															
Northumberland,	86,790	-	-	-	28,930	-	-	473												

VIRGINIA—Manufactures continued.

COUNTIES.	Cotton Goods in families, &c.	Mixed Goods and Cotton, ditto.	Flaxen Goods in families.	Woollen Goods in families.	Total value of all kinds of Cloths and Stuffs.	Stockings.		Looms.	Stocking Manufactories.	Carding Machines.	Fulling Mills.	Spindles.	Hats.		Furnaces,					Bloomeries.
	Yards made.	Yards made.	Yards made.	Yards made.	Value in dollars.	Pairs.	Value in dollars.	Number.					Wool and mixed.	Value in dollars.	Blast Furnaces.	Air Furnaces.	Total number.	Tons.	Value in dollars.	
Nottaway,	90,705	-	-	-	48,543 66	-	-	411												
Nelson,	9,656	9,046	21,810	-	34,892	-	-	409	-	-	-	-	206	412						
Ohio,	-	-	75,960	3,310	43,039 20	-	-	323	-	1	-	-	8,600	17,200						
Orange,	37,021	47,490	30,152	2,244	56,714 06	21,267	-	463												
Patrick,	-	-	526,850	-	263,425	-	-	365	-	-	-	-	1,303	1,792	-	-	-	-	-	1
Pendleton,	-	-	-	-	-	-	-	-	-	-	2	-	1,400	2,150						
Pittsylvania,	179,606	-	-	-	89,803	13,963	-	996	-	-	-	-	1,759	7,036						
Powhatan,	14,994	53,655	-	-	41,624 25	5,702	-	317												
Prince Edward,	97,896	65,127	-	-	81,511 50	11,793	-	682												
Princess Anne,	11,866	-	36,295	22,383	30,377 65	-	-	367												
Prince William,	-	-	-	-	-	7,500	-	-	-	-	-	6	2,500	5,000						
Prince George,	122,382	-	-	-	40,794	-	-	381	-	-	-	-	800	1,600						
Randolph,	-	-	18,481	4,734	10,726 33	-	-	176	-	-	1									
Richmond County,	-	7,860	57,646	-	45,400	-	-	362												
Rockbridge,	13,500	-	34,801	10,557	30,492	-	-	-	-	2	3	-	2,125	10,365						
Rockingham,	33,893	84,507	157,046	25,764	111,138	360	-	764	-	7	3	6	10,130	20,720						
Russel,	3,379	22,446	53,395	684	50,122 20	8,563	-	573	-	-	-	-	721	2,163						
Shenandoah,	-	-	145,960	-	70,813 25	-	-	606	-	6	5	-	8,485	16,118½	2	-	2	1,254	39,600	
Southampton,	-	-	315,140	-	105,047	-	-	1,000	-	-	-	-	375	1,500						
Spotsylvania,	100,000	30,000	-	-	68,400	-	-	610	-	-	-	-	2,400	16,400						
Stafford,	-	-	97,422	-	49,028 05	10,856	-	376												
Surry,	73,220	-	948	11,566	42,867	-	-	400	-	-	-	-	428	856						
Sussex,	117,575	21,097	-	-	69,336	-	-	607	-	-	-	-	1,130	3,955						
Tazewell,	-	-	37,874	-	23,178	5,784	-	288	-	-	1	-	200	375						
Warwick,	-	-	1,790	-	7,347 40	-	-	106												
Washington,	35,941	14,162	96,946	21,281	104,490	-	-	900	-	2	3	-	3,680	7,360	-	-	-	-	-	3
Westmoreland,	-	-	56,525	-	23,740 50	-	-	290												
Wood,	-	-	29,776	-	14,510 06	-	-	203	-	-	-	-	100	200						
Wythe,	18,188	-	48,897	10,678	30,370	-	-	496	-	1	1	-	2,185	6,247	2	-	2	140	11,200	4
York,	-	-	25,020	-	12,519	-	-	131												
Richmond City,	-	-	12,281	-	3,897	-	-	30	-	-	-	60	8,500	17,000						
Norfolk Borough,	6,000	-	-	-	2,400	-	-	9	-	-	-	-	149,000	104,300						
Petersburg.																				
Total amounts,	3,007,255	1,272,322	4,918,273	408,224	4,611,445 39	227,578		40,856	2	96	55	971	276,267	397,979	16	2	18	6,930¾	171,312¼	8

VIRGINIA—Manufactures continued.

COUNTIES.	Forges.			Trip Hammers.		Rolling and Slitting.		Naileries.		Fulling Mills.		Spinning Frames.	Spinning Wheels.	Cannon.		Guns.			Swords.		Blacksmiths' Work.
	Number.	Tons.	Value in dollars.	Number.	Value in dollars.	Mills.	Value in dollars.	Pounds.	Value in dollars.	Yards.	Value in dollars.		Number.	Number.	Value in dollars.	Rifles.	Other.	Value in dollars.	Number.	Value in dollars.	Value in dollars.
Accomack.																					
Amelia.																					
Albemarle,	3	-	-	1	-	-	-	13,440	1,440	-	-	-	3,782	-	-	4	4	180			
Augusta,	-	-	-	1	2,340	-	-	-	-	-	-	-	3,701								
Amherst.																					
Bath,	-	-	-	1	2,000																
Bedford.																					
Berkley,	-	-	-	-	-	-	-	-	500	-	-	3	-	-	-	10	-	200			
Botetourt,	4	415	49,800	-	-	1	-	160	-	1,000	-	2	-	-	-	70	-	1,150			
Brook.																					
Brunswick.																					
Buckingham.																					
Campbell.																					
Caroline.																					
Charles City.																					
Charlotte.																					
Chesterfield.																					
Cumberland,	-	-	-	-	-	-	-	-	-	-	-	1									
Culpeper.																					
Cabell.																					
Dinwiddie,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,050
Elizabeth City.																					
Essex.																					
Fauquier.																					
Fairfax,	-	-	-	-	-	-	-	-	-	1,931	-	2									
Fluvanna,	-	-	-	-	-	-	-	-	-	900											
Frederick,	-	-	-	1	-	-	-	40,320	4,500	-	-	3	-	-	-	150	-	3,000			
Franklin,	4	470	54,050	-	-	-	-	-	-	-	-	-	-	-	-	40	-	450			
Gloucester.																					
Goochland.																					
Grayson,	4	110	16,630	1	1,000																
Greenbrier,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45	-	900			
Greenville.																					

VIRGINIA—Manufactures continued.

COUNTIES.	Forges.			Trip Hammers.		Rolling and Slitting.		Naileries.		Fulling Mills.		Spinning Frames.	Spinning Wheels.	Cannon.		Guns.			Swords.		Black smiths' Work.
	Number.	Tons.	Value in dollars.	Number.	Value in dollars.	Mills.	Value in dollars.	Pounds.	Value in dollars.	Yards.	Value in dollars.		Number.	Number.	Value in dollars.	Rifles.	Other.	Value in dollars.	Number.	Value in dollars.	Value in dollars.
Giles,																30		600			
Halifax.																					
Hampshire,																145		2,900			
Hanover.																					
Hardy.																					
Harrison.																					
Henrico.																					
Henry,												2									
Isle of Wight.																					
James City.																					
Jefferson,																33		660			
Kenhawa.																					
King and Queen.																					
King George.																					
King William.																					
Lancaster.																					
Lee,	1															346		6,920			
Loudoun,									3,000	900		1									
Louisa.																					
Lunenburg,													1,853								
Madison.																					
Matthews.																					
Mecklenburg.																					
Middlesex.																					
Monongalia,	2	200	30,000			1	4,500		1,200							60		900			
Monroe,										2,000						30		450			
Montgomery,	1	500	50,000													173		3,460			
Mason.																					
Nansimond.																					
New Kent.																					
Norfolk.																					
Northampton.																					
Northumberland.																					

VIRGINIA—Manufactures continued.

COUNTIES.	Forges.			Trip Hammers.		Rolling and Slitting.		Naileries.		Fulling Mills.		Spinning Frames.	Spinning Wheels.	Cannon.		Guns.			Swords.		Black Smiths' work.
	Number.	Tons.	Value in dollars.	Number.	Value in dollars.	Mills.	Value in dollars.	Pounds of Nails.	Value in dollars.	Yards.	Value in dollars.		Number.	Number.	Value in dollars.	Rifles.	Other.	Value in dollars.	Number.	Value in dollars.	Value in dollars.
Nottoway.																					
Nelson.																					
Ohio,	-	-	-	-	-	-	-	-	4,500												
Orange,	-	-	-	-	-	-	-	-	-	-	-	-	2,237								
Patrick,	-	-	40	4,000																	
Pendleton,	-	-	-	-	-	-	-	-	-	600											
Pittsylvania.																					
Powhatan.																					
Prince Edward.																					
Princess Anne.																					
Prince William,	-	-	-	-	-	-	-	-	-	-	-	1									
Prince George.																					
Randolph,	-	-	-	-	-	-	-	-	-	400	-	-	-		-	70	-	1,120			
Richmond county.																					
Rockbridge,	-	2	200	24,000	3	24,442	-	-	-	-	8,000										
Rockingham,	-	2	25	2,500	-	-	-	-	-	-	10,000	-	1	-	-	-	245	17	5,171			
Russel,	-	-	-	-	-	-	-	-	-	-	-	-	-	1,808	-	-	80	-	1,440	-	-	$70\frac{25}{100}$
Shenandoah,	-	3	500	55,000	-	-	-	-	-	-	10,680	-	-	-	-	-	60	10	1,000	6	90	
Southampton.																					
Spotsylvania.																					
Stafford.																					
Surry.																					
Sussex.																					
Tazewell,	-	-	-	-	-	-	-	-	-	-	1,000	-	-	-	-	-	6	-	120	2	20	20
Warwick.																					
Washington,	-	-	14	1,400	-	-	-	-	-	-	3,500	-	-	-	-	-	123	-	2,467			
Westmoreland.																					
Wood.																					
Wythe,	-	-	2	266	26,600																
York,	-	-	-	-	-	-	-	-	-	185,995	40,696										
Richmond city,	-	-	2	-	2	-	-	-	-	474,880	26,610	-	-	1	-	30	2,490	-	3,437	50,255	1,073	5,295	858
Norfolk Borough.																					
Petersburgh.																					
Total amounts,	28	2,740	313,980	10	29,782	2	4,500	714,795	82,446	40,911	10,228	17	13,381	30	2,490	1,720	3,468	83,343	1,081	5,405	$3,998\frac{25}{100}$

VIRGINIA—Manufactures continued.

COUNTIES.	Steel Furnaces.			Door Locks.		Augers.		Clocks and Watches.	Gold and Silver work, and Jewelry	Tin and Copper ware.	Stills.		Copper, Brass, and Tin.		Buttons.	Lead.		Leaden Shot.	Soap and Candles.			
	Number.	Tons.	Value in dollars.	Number.	Value in dollars.	Number.	Value in dollars.	Value in dollars.	Value in dollars.	Value in dollars.	Number.	Value in dollars.	Pounds.	Value in dollars.	Value in dollars.	Tons.	Value in dollars.	Value in dollars.	Pounds of Candles.	Pounds of Soap.	Value of Candles.	Value of Soap.
Accomack.																						
Amelia.																						
Albemarle,	-	-	-	-	-	-	-	-	-	-	69	6,900										
Augusta,	-	-	-	-	-	-	-	-	-	-	314	31,400										
Amherst.																						
Bath.																						
Bedford.																						
Berkley,	-	-	-	-	-	-	-	-	1,300	-	-	-	-	-	300							
Botetourt,	-	-	-	-	-	-	-	-	-	-	1,800											
Brook.																						
Brunswick.																						
Buckingham.																						
Campbell,	-	-	-	-	-	-	-	-	-	-	1,520	90	9,000									
Caroline.																						
Charles City.																						
Charlotte,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,050	45,500		
Chesterfield.																						
Cumberland.																						
Culpeper.																						
Cabell,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,556	23,680		
Dinwiddie.																						
Elizabeth City.																						
Essex,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,466	11,494		
Fauquier.																						
Fairfax.																						
Fluvanna.																						
Frederick,	-	-	-	-	80	160	-	-	-	4,300	-	139	13,900									
Franklin.																						
Gloucester,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,386	22,652		
Goochland,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,896	37,746		
Grayson,	-	1	15	3,750	-	-	-	-	300													
Greenbrier.																						
Greenville.																						

VIRGINIA—Manufactures continued.

COUNTIES.	Steel Furnaces.			Door Locks.		Augers.		Clocks and Watches.	Gold and Silver work, and Jewelry	Tin and Copper Ware.	Stills.		Copper, Brass, and Tin.		Buttons.	Lead.		Leaden Shot.	Soap and Candles.			
	Number.	Tons.	Value in dollars.	Number.	Value in dollars	Number.	Value in dollars.	Value in dollars.	Value in dollars.	Value in dollars.	Number.	Value in dollars.	Pounds.	Value in dollars.	Value in dollars.	Tons.	Value in dollars.	Value in dollars.	Pounds of Candles.	Pounds of Soap.	Value of Candles.	Value of Soap.
Giles.																						
Halifax.																						
Hampshire.																						
Hanover,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,965	33,619		
Hardy.																						
Harrison.																						
Henrico,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,037	18,713		
Henry.																						
Isle of Wight.																						
James City,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,044	11,425		
Jefferson,	-	-	-	-	300	600	24,000	8,400	-	-	300	18	1,800	-	-	-	-	-				
Kenhawa,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,104	7,338		
King and Queen.																						
King George.																						
King William.																						
Lancaster.																						
Lee,	-	-	-	-	-	-	-	-	-	-	-	53	5,300									
Loudoun,	-	-	-	-	-	-	-	-	2,200 00	-	1,000	20	2,000									
Louisa.																						
Lunenburg.																						
Madison.																						
Matthews,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,347	27,051		
Mecklenburg.																						
Middlesex,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,760	22,191		
Monongalia,	-	-	-	-	-	-	-	-	666 66													
Monroe.																						
Montgomery.																						
Mason.																						
Nansimond.																						
New Kent.																						
Norfolk.																						
Northampton.																						
Northumberland.																						

VIRGINIA—Manufactures continued.

COUNTIES.	Steel Furnaces.			Door Locks.		Augers.		Clocks and Watches.	Gold and Silver work, and Jewelry	Tin and Copper Ware.	Stills.		Copper, Brass, and Tin.		Buttons.	Lead.		Leaden Shot.	Soap and Candles.			
	Number.	Tons.	Value in dollars.	Number.	Value in dollars.	Number.	Value in dollars.	Value in dollars.	Value in dollars.	Value in dollars.	Number.	Value in dollars.	Pounds.	Value in dollars.	Value in dollars.	Tons.	Value in dollars.	Value in dollars.	Pounds of Candles.	Pounds of Soap.	Value of Candles.	Value of Soap.
Nottoway.																						
Nelson.																						
Ohio,	-	-	-	-	-	-	-	-	-	5,000												
Orange.																						
Patrick.																						
Pendleton.																						
Pittsylvania.																						
Powhatan.																						
Prince Edward,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,136	57,518		
Princess Anne.																						
Prince William,	-	-	-	-	-	-	-	-	2,000 00													
Prince George.																						
Randolph.																						
Richmond County.																						
Rockbridge,	-	-	-	-	-	-	-	-	-	-	5,000											
Rockingham,	-	-	-	-	-	-	-	-	-	-	-	20	2,000	-	-	-	-	-	4,285	43,157		
Russel,	-	-	-	-	-	-	-	-	-	-	-	17	1,700	-	-	-	-	-	8,114	78,720		
Shenandoah,	-	-	-	-	-		-	-	560 00	-	2,043											
Southampton.																						
Spotsylvania,	-	-	-	-	-	-	-	-	-	-	4,000											
Stafford.																						
Surrry,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,802			
Sussex.																						
Tazewell,	-	-	-	-	-	-	-	-	-	-	-	28	2,800									
Warwick.																						
Washington.																						
Westmoreland.																						
Wood.																						
Wythe,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	150						
York,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Richmond City,	-	-	-	-	-	-	-	-	-	-	-	-	-	2,240	1,680	-	-	-	-	42,900		
Norfolk Borough,	-	-	-	-	-	-	-	-	-	-	32,000	-	-	-	-	6	-	2,040	120,000	300,000		
Petersburgh,	-	-	-	-	-	-	-	-	-	-	252											
Total amounts,	-	1	15	3,750	380	760	24,000	8,400	7,026 66	4,300	52,915	768	76,800	2,240	1,680	300	156	26,520	2,040	276,948	783,704	47,081 16	78,370 40

VIRGINIA—Manufactures continued.

COUNTIES.	Tanneries.			Shoes, Boots, and Slippers.		Harness.		Value of Saddlery in dollars.	Flax Seed Oil.			Distilleries.			Breweries.			Windsor Chairs.	
	Number.	Hides.	Value in dollars.	Pairs.	Value in dollars.	Sets.	Value in dollars.		Mills.	Gallons.	Value in dollars.	Number.	Gallons.	Value in dollars.	Number.	Gall's.	Value in dollars.	Dozens.	Value in dollars.
Accomack,	.	2,000	8,000																
Amelia,	.	1,611	4,027 50	7,975	12,775														
Albemarle,	9	5,203	20,776	17,033	29,122	67	1,340	17,379	.	.	.	14	25,650	16,976 32					
Augusta,	10	12,850	25,700	3,032	9,097	.	.	15,000	6	6,530	.	.	250,520	125,260					
Amherst.																			
Bath,	4	1,275	2,550	.	.	.	.	.	.	.	.	.	6,000	3,000					
Bedford,	7	2,070	6,980	1,340	3,090	50	1,000	4,724	.	.	.	21	13,830	8,284					
Berkley,	5	4,400	8,800	1,783	5,350	.	.	5,450	1	750	.	41	50,300	25,150					
Botetourt,	19	5,930	15,876 67	5,576	12,028 17	.	.	8,486 50	4	2,200	.	92	56,487	30,582 40	1	500	125		
Brook,	.	2,600	5,200	31	186	.	.	.	.	.	.	21	14,120	5,648					
Brunswick,	1	900	3,650	2,400	5,400	.	.	1,220	.	.	.	.	22,773	28,606					
Buckingham,	.	1,250	2,500	4,327	12,980	.	.	2,025	.	.	.	.	16,491	9,898					
Campbell,	6	2,350	5,650	3,900	13,185	92	1,840	8,160	.	.	.	4	2,800	2,100					
Caroline,	.	1,710	6,330	2,400	2,456 25	.	.	300											
Charles City,	.	.	.	1,000	3,000	.	.	.	.	.	.	25	5,203	4,666 75					
Charlotte,	4	2,092	4,185	1,743	5,230	.	.	1,750	.	.	.	9	6,300	4,721					
Chesterfield,	.	.	.	.	.	.	.	.	.	.	.	70	18,661	9,330 50					
Cumberland,	2	900	2,250	566	1,700	.	.	4,000	.	.	.	5	11,200	11,200					
Culpeper,	10	6,825	13,650	661	1,983 50	.	.	2,163 33	.	.	.	83	77,901	123,918 65					
Cabell.																			
Dinwiddie,	9	880	1,760	.	.	.	.	.	.	.	.	82	14,223	14,223					
Elizabeth City,	.	.	.	2,114	4,189 60	.	.	200	.	.	.	16	2,680	2,010					
Essex,	.	.	.	.	.	.	.	.	.	.	.	134	49,177	24,588 50					
Fauquier,	.	5,270	10,540	1,600	4,800	.	.	5,200	.	.	.	.	11,606	5,803					
Fairfax,	5	1,100	2,100	2,094	4,404	.	.	.	.	.	.	3	9,400	6,580					
Fluvanna,	.	900	3,000	420	740														
Frederick,	.	28,100	41,800	13,517	17,493	.	.	.	4	.	.	38	109,100	54,550	.	10,400	1,733 33	$104\frac{3}{12}$	1,875
Franklin,	6	1,418	2,835	750	1,125	.	.	2,040	.	.	.	19	27,930	16,758					
Gloucester,	.	.	.	13,865	18,820	35	700	1,350	.	.	.	.	8,594	8,594					
Goochland,	2	1,798	6,330	6,224	11,818	30	600	3,810	.	.	.	51	11,520	11,520					
Grayson,	4	458	1,350	.	.	.	.	.	1	150	.	41	7,290	3,645					
Greenbrier,	1	1,200	2,400	165	420	.	.	1,664 50	.	.	.	13	14,900	7,200					
Greenville.																			

VIRGINIA—Manufactures continued.

COUNTIES.	Tanneries.			Shoes, Boots, and Slippers.		Harness.		Value of Saddlery in dollars.	Flax Seed Oil.			Distilleries.			Breweries.			Windsor Chairs.	
	Number.	Hides.	Value in dollars.	Pairs.	Value in dollars.	Sets.	Value in dollars.		Mills.	Gallons.	Value in dollars.	Number.	Gallons.	Value in dollars.	Number.	Gall's.	Value in dollars.	Dozens.	Value in dollars.
‡Giles,	2	537	2,146	200	600	.	.	1,500	.	.	.	30	4,876	2,595					
Halifax,	.	.	.	7,379	6,605 25	.	.	3,250	.	.	.	184	51,688	25,844					
Hampshire,	11	.	.	.	.	.	.	2,951	.	.	.	52	24,370	13,488 50					
Hanover,	2	1,916	8,164	10,407	12,780	72	1,440	3,245	.	.	.	152	31,291	31,291					
Hardy,	8	1,039	1,961	.	.	.	.	.	.	.	.	56	5,264	2,587					
Harrison,	.	800	1,600	.	.	.	.	.	.	.	.	58	32,252	8,125					
Henrico,	.	.	.	3,600	3,600	.	.	.	.	.	.	.	11,432	6,859					
Henry,	2	700	2,275	670	1,333 33	.	.	.	.	.	.	54	19,345	14,508 75					
Isle of Wight,	.	.	.	1,700	2,940	.	.	1, 800	.	.	.	326	117,284	77,407					
James City,	79	963	1,806	2,807	2,807	.	.	.	.	.	.	26	5,665	2,832 50					
Jefferson,	.	8,538	17,076	11,165	11,913 75	.	.	4,875	.	.	.	.	47,815	23,907 50	.	4,800	800		
Kenhawa.																			
King and Queen,	.	.	.	3,395	5,422 50	.	.	.	.	.	.	.	31,350	250,020 50					
King George,	1	100	250	500	900														
King William.																			
Lancaster,	1	800	2,000	2,022	1,868 25	26	520	850	.	.	.	.	17,335	8,667 50					
Lee,	2	1,100	792	.	.	.	.	475	.	.	.	.	26,920	10,090					
Loudoun,	20	9,725	23,925	7,220	15,470	.	.	10,872 35	.	.	.	165	64,430	34,510					
Louisa.																			
Lunenburg,	.	700	1,400	644	976 50	.	.	516											
Madison,	6	1,350	2,700	.	.	.	.	.	.	.	.	18	73,969	36,984 50					
Matthews,	78	1,537	3,074 75	1,204	2,819	.	.	.	.	.	.	12	3,465	1,732 50					
Mecklenburg,	2	830	3,400	1,210	2,393	.	.	6,260	.	.	.	10	22,664	22,664					
Middlesex,	.	.	.	3,674	3,175 50														
Monongalia,	14	3,500	7,000	3,333	10,000	.	.	2,400	.	.	.	115	300,000	15,000					
Monroe,	3	1,450	2,900	803	2,408	.	.	2,400	.	.	.	39	16,216	8,108					
Montgomery,	10	2,515	5,030	1,970	1,477 50	62	1,240	.	2	.	.	107	27,565	13,782 50					
Mason.																			
Nansemond,	1	.	.	1,467	4,400	.	.	.	.	.	.	145	53,290	26,645					
New Kent,	.	.	.	1,180	1,947	.	.	500	.	.	.	51	10,645	7,883 75					
Norfolk.																			
Northampton,	.	.	.	696	1,131	12	240	850	.	.	.	121	15,104	7,552					
Northumberland,	.	.	.	.	.	.	.	.	.	.	.	.	10,708	5,354					

VIRGINIA—Manufactures continued.

COUNTIES.	Tanneries.			Boots, Shoes, and Slippers.		Harness.		Saddlery.	Flax Seed Oil.			Distilleries.			Breweries.			Windsor Chairs.	
	Number.	Hides.	Value in dollars.	Pairs.	Value in dollars.	Sets.	Value in dollars.	Value in dollars.	Mills.	Gallons.	Value in dollars.	Number.	Gallons.	Value in dollars.	Number.	Gallons.	Value in dollars.	Dozens.	Value in dollars.
Nottoway,	1	516	860 00	1,760	2,900 00	-	-	846 00	-	-	-	3	2,000	2,000 00					
Nelson,	-	1,851	6,730 00	600	1,800 00	-	-	1,550 00	-	-	-	-	15,100	10,133 00					
Ohio,	7	6,500	13,000 00	3,350	10,050 00	-	-	4,500 00	1	450	-	-	44,344	22,172 00	3	12,200	2,500		
Orange,	6	9,000	18,000 00	15,105	18,858 00	-	-	6,000 00	1	300	-	60	19,900	8,206 00					
Patrick,	27	1,000	2,000 00	-	-	-	-	2,325 00	-	-	-	6	2,500	1,250 00	-	-	-	$8\frac{4}{12}$	150
Pendleton,	6	2,005	4,910 00	1,380	2,815 00	-	-	7,422 00	1	200	-	93	7,620	4,004 00					
Pittsylvania,	5	2,510	6,275 00	13,428	15,358 00	-	-	5,776 00	-	-	-	60	76,283	70,769 00					
Powhatan,	-	-		-	-	-	-	-	-	-	-	53	10,259	9,634 00					
Prince Edward.																			
Princess Ann,	-	-	-	1,100	4,991 50	-	-	-	-	-	-	52	9,530	9,530 00					
Prince William,	5	7,500	15,000 00	1,400	4,200 00	-	-	500 00	1										
Prince George,			-	340	747 50														
Randolph,	1	250	500 00	75	160 00	-	-	-	-	-	-	12	2,680	1,340 00					
Richmond County.																			
Rockbridge,	-	9,750	19,500 00	-	-	-	-	4,245 00	-	1,600	-	125	108,936	63,172 00					
Rockingham,	14	12,137	24,273 00	21,029	36,228 00	-	-	8,100 00	4	1,750	-	116	138,894	81,021 00					
Russel,	-	1,136	2,840 00	5,980	9,588 00	-	-	125 00	-	-	-	53	8,505	8,505 00					
Shenandoah,	-	15,761	31,521 60	-	-	-	-	8,385 00	5	14,812	-	44	91,600	60,822 55					
Southampton,	-	-	-	-	-	-	-	-	-	-	-	-	1,800	1,800 00					
Spotsylvania,	5	5,050	11,900 00	-	-	-	-	19,543 00											
Stafford.																			
Surry,	-	-	-	641	1,924 00	-	-	-	-	-	-	158	116,050	71,881 00					
Sussex,	-	-	-	1,375	2,735 66	-	-	1,428 00	-	-	-	166	34,420	22,946 00					
Tazewell,	1	773	2,640 00	400	600 00	-	-	200 00	-	-	-	27	2,710	1,305 00					
Warwick,	7	372	608 00	1,654	1,731 50	-	-	-	-	-	-	22	2,026	1,519 50					
Washington,	6	10,037	20,075 00	3,273	9,820 00	-	-	17,475 00	-	-	-	52	39,647	19,823 50					
Westmoreland,	-	-	-	229	685 00														
Wood,	-	1,069	2,139 00	2,266	4,190 00	-	-	-	-	-	-	10	9,890	4,945 00					
Wythe,	-	5,322	10,644 00	667	2,000 00	-	-	5,800 00	1	160	-	43	22,665	11,332 50					
York,	-	660	1,920 00	2,650	5,450 00	-	-	1,472 00	-	-	-	4	631	315 00					
City of Richmond,	3	32,500	65,000 00	12,808	58,534 37	-	-	18,000 00	-	-	-	-	-	-	1	60,000	10,000	$394\frac{5}{12}$	7,100
Norfolk Borough,	2	15,000	120,000 00	10,380	127,395 00	120	2,400	9,800 00	-	-	-	-	-	-	2	46,000	8,740		
Petersburg.																			
Total amounts,	442	273,829	676,075 60	266,643	601,121 93	566	11,320	251,158 68	32	28,902	28,902	3,662	2,367,589	1,711,679 07	7	133,900*	23,898 33	$506\frac{11}{12}$	9,125

* Or 4,251 barrels.

VIRGINIA—Manufactures continued.

COUNTIES.	Cabinet Ware.	Carriages.		Paper.			Coopers.		Snuff and Tobacco.		Potteries.		Rope Walks.		Curled Hair.		Gunpowder.			Salt.	
	Value in dollars.	Number.	Value in dollars.	Mills.	Reams.	Value in dollars.	Barrels made.	Value in dollars.	Pounds.	Value in dollars.	Number.	Value in dollars.	Number.	Value in dollars.	Pounds.	Value in dollars.	Mills.	Pounds.	Value in dollars	Bushels.	Value in dolls.
Accomack.																					
Amelia,	300	6	550																		
Albemarle,	4,124 75	25	6,150	.	.	.	.	.	35,750												
Augusta,	3,991 75	.	.	1	.	14,400	.	.	.	.	3	1,400									
Amherst.																					
Bath,	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	1,400	700		
Bedford,	.	110	3,190	.	.	.	.	.	.	.	.	.	.	.	.	.	1	1,000	600		
Berkley,	3,300	.	.	1	2,000	5,000	.	.	.	.	.	.	.	.	.	.	1	1,000	800		
Botetourt,	2,780	193	7,041 34	.	.	.	.	.	3,000	.	.	.	.	.	.	.	11	7,974	3,820 84		
Brook.																					
Brunswick,	.	82	4,920																		
Buckingham,	6,980																				
Campbell,	.	.	.	1	1,000	3,000															
Caroline,	600	48	4,780																		
Charles City,	500	10	1,000																		
Charlotte,	.	35	3,500																		
Chesterfield.																					
Cumberland,	2,200																				
Culpeper,	2,525	15	1,500	.	.	.	.	.	.	.	.	.	1	3,912							
Cabell,	.	.	.	.	.	.	.	.	150	.											
Dinwiddie,	4,800																				
Elizabeth City.																					
Essex,	.	.	.	.	.	.	.	.	.	.	.	.	1	117 66							
Fauquier.																					
Fairfax,	.	.	.	.	.	.	.	.	.	.	.	.	.	12,000							
Fluvanna.																					
Frederick,	9,650	288	28,800																		
Franklin.																					
Gloucester,	.	88	5,280																		
Goochland,	950	64	6,420	.	.	.	.	.	.	.	.	.	.	132 34							
Grayson,	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	1	700	437 50		
Greenbrier.																					
Greenville.																					

VIRGINIA—Manufactures continued.

COUNTIES.	Cabinet Ware.	Carriages.		Paper.			Coopers.		Snuff and Tobacco.		Potteries.		Rope Walks.		Curled Hair.		Gunpowder.			Salt.	
	Value in dollars.	Number.	Value in dollars.	Mills.	Reams.	Value in dollars.	Barrels made.	Value in dollars.	Pounds.	Value in dollars.	No.	Value in dollars.	No.	Value in dollars.	Pounds	Value in dolls	Mills	Pounds.	Value in dollars.	Bushels.	Value in dollars.
Giles,	550	8	800	-	-	-	-	-	-	-	-	-	-	-	-	-	4	2,900	1,450 00		
Halifax,	-	-	-	-	-	-	-	-	5,060												
Hampshire.																					
Hanover,	1,000	26	2,600																		
Hardy,	475	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	1,500	750 00		
Harrison.																					
Henrico,	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	1	60,000	3,600 00		
Henry,	-	-	-	-	-	-	-	-	265,540	-	-	-	-	-	-	-	2	4,040	650 00		
Isle of Wight,	300	4	450																		
James City,	2,000	-	-	-	-	-	-	-	45												
Jefferson,	-	25	3,500	-	-	-	-	-	-	-	-	-	-	-	400	150					
Kenhawa,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	540,000	504,000
King and Queen,	-	-	-	-	-	-	-	-	-	-	-	-	1								
King George.																					
King William.																					
Lancaster,	-	9	900																		
Lee,	550	200	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000	1,000 00		
Loudoun,	-	16	1,602	-	-	-	-	-	-	-	-	1,000									
Louisa.																					
Lunenburg,	700	17	1,700																		
Madison,	1,950	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	300	150 00		
Matthews.																					
Mecklenburg,	5,600	36	2,960																		
Middlesex.																					
Monongalia,	1,500																				
Monroe,	406	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	2,000	1,000 00		
Montgomery,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4				
Mason.																					
Nansimond,	3,200																				
New Kent,	500	10	600																		
Norfolk.																					
Northampton.																					
Northumberland.																					

VIRGINIA—Manufactures continued.

COUNTIES.	Cabinet Ware.	Carriages.		Paper.			Coopers.		Snuff and Tobacco.		Potteries.		Ropewalks.		Curled Hair.		Gunpowder.			Salt.	
	Value in dollars.	Number.	Value in dollars.	Mills.	Reams.	Value in dollars.	Barrels made.	Value in dollars.	Pounds.	Value in dollars.	Number.	Value in dollars.	Number.	Value in dollars.	Pounds.	Value in dollars.	Mills.	Pounds.	Value in dollars.	Bushels.	Value in dollars.
Nottoway.																					
Nelson.																					
Ohio, - -	1,425 00	-	-	-	-	-	-	-	-	-	-	-	1								
Orange, - -	-	-	-	-	-	-	-	-	300												
Patrick, - -	-	3	90 00	-	-	-	-	-	36,000												
Pendleton, - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	23,750	6,525 00		
Pittsylvania, -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	750	562 50		
Powhatan.																					
Prince Edward.																					
Princess Anne.																					
Prince William, -	4,200 00																				
Prince George.																					
Randolph.																					
Richmond county, -	600 00																				
Rockbridge, -	2,400 00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,000	450 00		
Rockingham, -	3,350 00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7	6,650	3,325 00		
Russell, - -	-	-	-	-	-	-	-	-	5,623	-	-	-	-	-	-	-	-	707	353 50		
Shenandoah, -	3,081 00	-	-	-	-	-	-	-	25,000	-	-	-	-	-	-	-	1	490	245 00		
Southampton.																					
Spotsylvania, -	8,500 00	72	7,250 00																		
Stafford, - -	-	111	11,100 00																		
Surry, - -	-	21	1,320 00																		
Sussex.																					
Tazewell, - -	1,240 00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	155	77 00		
Warwick.																					
Washington, -	8,027 00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3,743	1,871 50		
Westmoreland, -	650 00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200,000	200,000
Wood, - -	655 00																				
Wythe.																					
York, - -	-	-	-	-	-	-	-	-	450,240												
Richmond city, -	19,000 00	155	15,500 00	-	-	-	1,047	345	1,900,000	-	-	-	-	31,250							
Norfolk, - -	-	-	-	-	-	-	-	-	-	-	-	-	-	115,000							
Petersburgh.																					
Total amounts, -	114,557 50	1,680	143,503 34	4	3,000	22,400	1,047	345	2,726,713	469,000	3	2,400	5	162,412	400	150	53	130,059	60,767 34	740,000	704,000

VIRGINIA—Articles of a doubtful nature, or Agricultural.

COUNTIES.	Wheat.			No. of Saw Mills.	Saltpetre.		Maple Sugar.	
	Mills.	Barrels of Flour made.	Value in dollars.		Pounds. made.	Value in dollars.	Pounds.	Value in dollars.
Accomack.								
Amelia,	-	3,895	31,160					
Albemarle,	-	12,523	68,876 50/100					
Augusta,	58	7,087	56,300	40				
Amherst.								
Bath,	-	-	-	-	6,000	1,500		
Bedford,	7	6,500	32,500					
Berkley,	28	36,000	180,000					
Botetourt,	17	2,130	10,600	-	4,754	1,188 50/100		
Brooke,	14	12,550	100,400	17				
Brunswick.								
Buckingham,	-	10,900	56,400					
Campbell,	-	12,000	60,000					
Caroline,	-	4,700	37,600					
Charles City.								
Charlotte.								
Chesterfield.								
Cumberland,	4	51,000	63,750					
Culpeper.								
Cabell,	-	-	-	-	-	-	17,109	2,851
Dinwiddie,	-	3,200	25,600					
Elizabeth City.								
Essex,	1	600	4,800					
Fauquier,	-	16,364	130,912					
Fairfax,	9	10,180	163,915					
Fluvanna,	-	8,000	48,000					
Frederick,	48	84,500	676,000					
Franklin,	2	700	2,800					
Gloucester.								
Goochland,	8	7,050	42,300					
Grayson.								
Greenbrier.								
Greenville.								
Giles.								
Halifax.								
Hampshire,	-	2,100	16,800					
Hanover,	-	8,307	66,456					
Hardy,	-	-	-	-	3,300	775		
Harrison,	-	210	1,050					
Henrico.								
Henry.								
Isle of Wight.								
James City,	3	2,000	20,000					
Jefferson,	-	47,750	382,000					
Kenhawa,	-							
King and Queen,	-	3,500	28,000					
King George,	-							
King William.								
Lancaster.								
Lee,	13	-	-	-	13,377	4,459	2,415	402
Loudoun,	61	88,600	708,800					
Louisa.								
Lunenburg.								
Madison,	10	116,500	932,000					
Matthews.								
Mecklenburg.								
Middlesex.								
Monongalia.								
Monroe,	-	-	-	-	-	1,951		
Montgomery,	-	-	-	-	900	300		
Mason.								
Nansemond.								
New Kent.								
Norfolk.								
Northampton.								
Northumberland.								
Nottoway.								
Nelson,	-	2,945	23,560					
Ohio,	16	8,900	35,600					
Orange,	7	15,700	125,600					
Patrick.								
Pendleton,	-	-	-	-	23,000	4,600		
Pittsylvania.								
Powhatan,	21	19,710	157,680					
Prince Edward.								
Princess Anne.								
Prince William,	12	37,500	300,000	4				
Prince George,	-	500	4,000					
Randolph.								
Richmond County.								
Rockbridge,	-	6,340	45,080					

VIRGINIA—Articles of a doubtful nature, or Agricultural, continued.

COUNTIES.	Wheat.			No. of Saw Mills.	Saltpetre.		Maple Sugar.	
	Mills.	Barrels of Flour made.	Barrels of Flour.		Pounds made.	Value in dollars.	Pounds.	Value in dollars.
Rockingham,	48	16,890	135,120	44				
Russel,	-	200	1,120	7	7,094	1,182 33/100	28,808	3,601
Shenandoah,	41	25,990	181,930					
Southampton.								
Spotsylvania,	5	20,306	180,754					
Stafford,	7							
Surry,	1	4,000	32,000					
Sussex.								
Tazewell,	-	-	-	-	750	288	27,623	4,804
Warwick.								
Washington.								
Westmoreland.								
Wood,	-	-	-	-	-	-	19,492	2,436 50/100
Wythe.								
York.								
Richmond City,	-	36,000	360,000					
Norfolk Borough.								
Petersburg.								
Total amounts,	441	753,827	5,529,463 50/100	112	59,175	16,243 83/100	95,447	14,094 50/100

STATE OF OHIO.—Manufactures.

COUNTIES.	Cotton Goods in familes, &c.		Cotton Manufacturing Establishments.	Flaxen Goods in families, &c.		Blended and unnamed Cloths and Stuffs.		Woollen Goods in families, &c.		Cotton and Wool spun in mills.		Looms.	Carding Machines.			Spindles.	Fulling Mills.		Furnaces.		
	Yards.	Value in dollars.		Yards made.	Value in dollars.	Yards made.	Value in dollars.	Yards made.	Value in dollars.	Pounds.	Value in dollars.	Number.	No.	Pounds carded.	Value in dollars.		No.	Value in dollars.	No.	Tons.	Value in dollars.
Adams,	-	-	-	74,577	29,830	-	-	1,881	1,881	-	-	615									
Athens,	-	-	-	28,550	11,991	3,218	2,413	2,281	2,281	-	-	150									
Belmont,	-	-	-	85,060	34,024	481	240	2,322	2,322	-	-	490									
Butler,	-	-	-	112,351	56,175	200	120	11,072	11,072	-	-	514	2	8,000	800	-	2	175			
Cuyahoga,	-	-	-	3,000	1,200	6,432	4,675	1,200	1,200	-	-	34									
Champaign,	-	-	-	37,568	15,778	104,416	52,208	1,148	941	-	-	330									
Clement,	-	-	-	-	-	-	-	-	-	-	-	625	-	5,000	500						
Clinton,	-	-	-	-	-	25,736	14,154	-	-	-	-	177									
Columbiana,	-	-	-	-	-	66,968	26,787	-	-	-	-	425	1	-	-	-	-	-	1	551	49,590
Delaware,	-	-	-	-	-	15,935	7,967	-	-	-	-	50									
Fairfield,	-	-	-	80,250	-	-	-	-	-	-	-	460									
Fayette,	90	67	-	16,995	8,497	5,133	3,849	176	176	-	-	113									
Franklin,	8,058	6,043	-	27,871	13,935	19,855	9,927	2,496	2,496	-	-	150									
Gallia,	-	-	-	-	-	-	-	-	-	-	-	222									
Geauga,	374	374	-	20,199	10,099	19,645	19,645	11,021	16,531	-	-	169	-	-	-	-	2				
Greene,	803	803	-	57,824	23,029	20,217	15,162	3,075	4,612	-	-	357	1	10,000	1,000						
Guernsey,	2,282	1,711	-	19,652	7,860	1,207	603	-	-	-	-	97									
Hamilton,	18,888	14,166	1	89,093	35,637	23,910	17,932	11,856	17,784	7,500	9,000	626	5	30,000	3,000	576	8				
Highland,	9,000	6,750	-	22,680	11,340	-	-	5,000	7,500	-	-	330									
Jefferson,	25	37	-	57,714	20,199	44,785	33,250	5,170	5,170	-	-	830	4	18,000	1,800	-	3				
Knox,	1,215	910	-	5,283	2,641	1,838	1,378	-	-	-	-	104									
Licking,	359	359	-	29,678	14,839	7,931	5,948	445	445	-	-	175									
Madison,	3,044	2,283	-	10,275	5,137	-	-	3,522	2,641	-	-	86									
Miami,	6,833	5,056	-	24,262	10,675	10,205	7,653	507	1,014	-	-	216									
Montgomery,	-	-	-	-	-	55,744	27,872	-	-	-	-	411									
Muskingum,	-	-	-	-	-	39,685	21,826	-	-	-	-	264	-	-	-	-	-	-	1	430	38,700
Pickaway,	436	436	-	32,333	16,166	11,766	7,906	2,918	2,918	-	-	315									
Portage,	-	-	-	-	-	29,699	15,819	-	-	-	-	106									
Preble,	-	-	-	-	-	10,024	10,024	-	-	-	-	177	1	4,500	450						
Ross,	2,805	2,805	1	104,006	36,184	47,060	40,800	1,809	2,261	2,500	2,250	727	-	-	-	192	1				
Scioto,	-	-	-	10,923	5,461	7,218	5,413	787	787	-	-	166									
Stark,	-	-	-	-	-	15,698	7,849	584	584	-	-	56									
Trumbull,	-	-	-	75,750	30,300	12,755	7,446	11,587	16,221	-	-	380	1	5,000	500	-	4	-	1	206	20,800
Tuskarawas,	1,860	1,860	-	13,091	5,236	-	-	2,273	1,704	-	-	91									
Warren,	-	-	-	54,046	18,916	38,095	21,728	2,509	2,509	-	-	511	2	4,000	400						
Washington,	-	-	-	-	-	55,300	27,650	7,435	7,435	-	-	307	1	1,500	150	-	1	410			
Total amounts,	56,072	43,660	2	1,093,031	425,149	701,156	418,244	93,074	112,485	10,000	11,250	10,856	18	86,000	8,600	768	21	585	3	1,187	109,090

OHIO—Manufactures continued.

COUNTIES.	Bloomeries.			Naileries.			Tanneries.			Flaxseed Oil Mills.			Distilleries.			Breweries.			Paper.		Gunpowder.			Salt.		Doubtful articles, or Agricultural. Maple Sugar.	
	Number.	Tons.	Value in dollars.	Number.	Pounds.	Value in dollars.	Number.	Hides.	Value in dollars.	Number.	Gallons.	Value in dollars.	Number.	Gallons.	Value in dollars.	Number.	Gallons.	Value in dollars.	Mills.	Value in dollars.	Mills.	Pounds.	Value in dollars.	Bushels.	Value in dollars.	Pounds.	Value in dollars.
Adams,	-	-	-	-	-	-	8	-	4,990	-	-	-	-	27,558	12,401												
Athens,	-	-	-	-	-	-	3	400	550	-	-	-	4	2,450	1,225												
Belmont,	-	-	-	2	10,000	1,500	9	-	8,740	1	608	547	-	41,248	16,499												
Butler,	-	-	-	-	-	-	10	-	8,100	-	-	-	-	48,160	24,080	2	2,240	358	-	-	1	1,350	675				
Cuyahoga,	-	-	-	-	-	-	3	-	1,200	-	-	-	1	1,000	600												
Champaign,	-	-	-	-	-	-	13	1,355	3,934	-	-	-	15	13,951	6,556	-	-	-	-	-	-	3,000	1,500				
Clermont,	-	-	-	-	-	-	6	-	4,700	1	2,000	2,250	15	15,650	6,260												
Clinton,	-	-	-	-	-	-	1	58	168	-	-	-	7	1,120	560												
Columbiana,	-	-	-	1	10,000	1,500	15	-	6,296	-	-	-	-	15,822	6,328	-	-	-	1	10,000	2	2,100	1,575	2,000	2,000		
Delaware,	-	-	-	-	-	-	2	260	650	-	-	-	4	1,200	750												
Fairfield,	-	-	-	1	-	1,600	12	3,400	13,550	-	-	-	42	55,082	27,541	4	7,500	1,200	-	-	1	4,000	2,000				
Fayette,	-	-	-	-	-	-	-	-	-	-	-	-	3	1,500	750												
Franklin,	-	-	-	1	-	4,523	5	-	665	-	-	-	-	21,520	10,760												
Gallia,	-	-	-	-	-	-	2	480	2,293	-	-	-	6	4,945	2,719												
Geauga,	-	-	-	-	-	-	5	782	1,955	-	-	-	7	8,500	4,760												
Greene,	-	-	-	1	-	1,800	10	-	3,000	-	-	-	32	30,390	12,156	-	-	-	-	-	-	-	-	-	-	34,316	3,431
Guernsey,	-	-	-	-	-	-	3	400	1,600	-	-	-	5	2,700	1,350												
Hamilton,	-	-	-	10	-	13,500	17	3,240	15,290	-	-	-	-	622,610	311,305	2	5,760	961	1								
Highland,	-	-	-	-	-	-	6	500	2,000	-	-	-	9	10,340	5,170												
Jefferson,	-	-	-	-	-	29,680	-	3,846	15,261	2	1,144	1,144	-	63,690	25,476	-	1,000	160	-	-	1	600	600	-	-	233,354	23,354
Knox,	-	-	-	-	-	-	5	-	825	-	-	-	-	4,950	3,073												
Licking,	-	-	-	2	-	-	3	-	2,125	-	-	-	4	6,300	3,150												
Madison,	-	-	-	-	-	-	1	100	400	-	-	-	6	1,120	560												
Miami,	-	-	-	-	-	-	4	-	2,507	-	-	-	14	14,200	7,100	-	-	-	-	-	1	400	200	-	-	57,259	5,725
Montgomery,	-	-	-	2	-	3,200	6	-	2,430	-	-	-	-	34,180	17,090												
Muskingum,	-	-	-	-	-	2,000	5	505	3,000	-	-	-	-	26,696	13,348	1	9,600	1,536	-	-	-	-	-	2,000	2,000		
Pickaway,	-	-	-	-	-	-	7	854	2,989	-	-	-	19	6,784	3,392												
Portage,	-	-	-	-	-	-	9	-	2,108	-	-	-	8	6,884	4,302												
Preble,	-	-	-	1	19,000	3,420	4	-	400	-	-	-	8	4,500	1,800												
Ross,	-	-	-	-	-	-	14	4,140	24,840	-	-	-	48	48,090	19,236	1	-	-	-	-	-	1,000	500				
Scioto,	-	-	-	-	-	-	1	-	700	-	-	-	2	5,440	2,176	-	-	-	-	-	-	400	300	20,000	20,000	60,587	6,058
Stark,	-	-	-	-	-	-	3	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	39,777	3,977
Trumbull,	1	50	9,400	1	-	-	9	-	5,655	-	-	-	23	24,086	10,838	1	3,040	577									
Tuskarawas,	-	-	-	-	-	-	3	345	1,110	-	-	-	5	2,250	1,125	-	-	-	-	-	-	-	-	-	-	56,992	5,699
Warren,	-	-	-	-	-	-	9	-	8,000	-	-	-	39	29,310	11,724	2	6,000	960	-	-	-	-	-	-	-	111,218	11,121
Washington,	-	-	-	2	-	2,000	4	-	3,550	-	-	-	16	8,040	4,020	-	-	-	-	-	-	-	-	-	-	84,157	8,415
Total amounts,	1	50	9,400	24	39,000	64,723	217	20,665	153,581	4	3,752	3,941	343	1,212,266	580,180	13	35,140*	5,712	2	10,000	6	12,850	7,350	24,000	24,000	†677,660	67,780

* Or 1,116 barrels.

† The account of Maple Sugar manufactured, was only taken in eight counties, as appears. From those the total amount made in the State has been estimated, according to the population of the different counties, by the Marshal, who considers that it is made as generally in one part of the State as another. Pounds, 3,023,806; value, $302,280.

STATE OF KENTUCKY—Manufactures.

COUNTIES.	Cotton Manufacturing Establishments.	Blended and unnamed Cloths and Stuffs.		Bagging for Cotton, made of Hemp.			Looms.	Carding Machines.	
		Yards made.	Value in dollars.	Manufactories.	Yards.	Value in dollars.	Number.	Number.	Pounds carded.
Adair,	-	92,790	37,767	-	-	-	443		
Barren,	-	128,490	64,222	-	-	-	747		
Boone,	-	30,993	16,174	-	-	-	199		
Bullet,	-	46,183	18,473	-	-	-	238		
Bracken,	-	35,510	14,204	-	-	-	165		
Breckenridge,	-	48,022	24,011	-	-	-	225		
Bourbon,	2	267,212	106,884	2	50,000	18,000	1,147	5	
Butler,	-	23,155	11,565	-	-	-	169		
Casey,	-	63,705	31,852	-	-	-	271		
Cardwell,	1	5,000	2,500	-	-	-	100		
Clarke,	-	121,434	45,537	-	-	-	719	3	5,100
Campbell,	-	40,060	15,813	-	-	-	169		
Christian,	-	115,401	46,160	-	-	-	582		
Cumberland,	-	68,605	32,584	-	-	-	454		
Clay,	-	11,320	5,660	-	-	-	67		
Estill,	-	25,536	10,640	-	-	-	210		
Fayette,	6	207,687	83,074	5	281,750	98,612	139	5	35,000
Franklin,	-	82,699	33,079	1	40,000	14,000	432		
Flemming,	-	102,141	45,359	1	-	-	586		
Floyd,	-	33,020	16,510	-	-	-	248		
Gallatin,	-	36,620	18,310	-	-	-	206		
Greenup,	-	20,065	10,032	-	-	-	116		
Greene,	-	69,611	34,805	-	-	-	314		
Grayson,	-	17,890	8,850	-	-	-	147		
Garrard,	-	106,857	45,581	-	-	-	645		
Henry,	-	48,980	18,367	-	-	-	461		
Harrison,	-	86,168	43,084	-	-	-	460		
Henderson,	-	28,838	14,419	-	-	-	206		
Hardin,	-	66,473	31,076	-	-	-	506		
Hopkins,	-	27,178	13,589	-	-	-	188		
Jefferson,	-	114,290	47,731	1	52,000	17,333	578	2	18,000
Jessamine,	-	93,303	37,321	-	-	-	469		
Knox,	-	51,884	25,947	-	-	-	400		
Lewis,	-	15,509	6,203	-	-	-	68		
Lincoln,	-	163,786	81,893	-	-	-	595		
Logan,	-	218,213	104,106	-	-	-	552		
Livingston,	-	47,113	23,556	-	-	-	285		
Mason,	-	139,871	75,813	1	20,000	8,000	647		
Mercer,	2	163,653	65,461	-	-	-	709	1	7,000
Madison,	2	236,569	97,333	1	-	-	1,109	3	
Muhlenburg,	-	43,197	21,275	-	-	-	266		
Montgomery,	-	196,630	78,652	-	-	-	890		
Nicholas,	-	58,898	23,862	-	-	-	312		
Nelson,	-	190,880	95,440	-	-	-	874		
Ohio,	-	38,866	20,600	-	-	-	246		
Pendleton,	-	33,641	15,521	-	-	-	208		
Pulaski,	-	56,411	26,651	-	-	-	369		
Rockcastle,	-	19,950	9,245	-	-	-	109		
Scott,	2	133,669	49,457	-	-	-	693		
Shelby,	-	154,372	61,748	1	10,000	3,500	1,004		
Wayne,	-	60,654	24,261	-	-	-	405		
Washington,	-	135,473	47,905	-	-	-	670		
Warren,	-	127,104	63,469	-	-	-	994		
Woodford,	-	133,626	53,450	-	-	-	548	2	10,000
Total amounts,	15	4,685,385	2,057,081	13	453,750	159,445	23,559	21	75,100

KENTUCKY—Manufactures continued.

COUNTIES.	Fulling Mills.			Spindles.	Furnaces.			Forges.			Naileries.		
	Number.	Yards fulled.	Value in dollars.		Number.	Tons.	Value in dollars.	No.	Tons.	Value in dollars.	No.	Tons.	Value in dollars.
Adair.													
Barren,	-	-	-	-	-	-	-	-	-	-	1	4	1,440
Boone.													
Bullet.													
Bracken.													
Breckenridge.													
Bourbon,	1	5,878	8,817	260	-	-	-	-	-	-	1	10	4,000
Butler.													
Casey.													
Cardwell.													
Clarke,	1	5,000	7,500										
Campbell.													
Cristian.													
Cumberland.													
Clay.													
Estill,	2	-	-	-	1	-	-	1	50	10,000			
Fayette,	5	11,360	17,040	1,084	-	-	-	-	-	-	1	40	15,000
Franklin,	1	4,000	5,000										
Flemming,	-	-	-	-	-	-	-	-	-	-	1		
Floyd.													
Gallatin,	4												
Greenup.													
Green,	1												
Grayson.													
Garrard,	2												
Henry.													
Harrison,	2												
Henderson.													
Hardin.													
Hopkins.													
Jefferson,	1	5,000	7,500	-	-	-	-	-	-	-	2	19	7,600
Jessamine,	1	500	750										
Knox.													
Lewis.													
Lincoln.													
Logan,	-	-	-	-	-	-	-	-	-	-	1	5	2,200
Livingston,	1												
Mason,	2	-	-	-	-	-	-	-	-	-	2		
Mercer.													
Madison,	2	2,700	4,050	232	-	-	-	-	-	-	1		
Muhlenburg.													
Montgomery,	1	1,000	1,500	-	2	-	-	1					
Nicholas.													
Nelson,	2	7,000	10,500	-	-	-	-	-	-	-	1	9½	3,420
Ohio.													
Pendleton.													
Pulaski.													
Rock Castle.													
Scott,	2	7,000	10,500	80									
Shelby,	1	600	750										
Wayne,	-	-	-	-	1	4	1,000	1	2½	600			
Washington,	1	3,000	4,500										
Warren.													
Woodford.													
Total amounts,	33	53,038	78,407	1,656	4	4	1,000	3	52½	10,600	11	*87½	33,660

*Or 196,000 lbs.

STATE OF KENTUCKY.—Manufactures continued.

COUNTIES.	Tanneries.			Flaxseed Oil.			Distilleries.			Paper Mills.		
	Number.	Hides & Skins.	Value in dollars.	Mills.	Gallons.	Value in dollars.	Number.	Gallons.	Value in dollars.	No.	Reams.	Value in dollars.
Adair,	4	2,750	5,500	-	-	-	26	32,620	10,873			
Barren,	3	1,145	2,290	-	-	-	42	23,188	7,729	1		
Boone,	9	-	2,510	-	-	-	15	23,440	7,813			
Bullet,	3	750	1,900	1	600	600	15	7,150	2,383			
Bracken,	2	-	600	-	-	-	29	32,080	10,693			
Breckenridge,	-	-	-	-	-	-	11	2,094	698			
Bourbon,	2	-	1,800	1	500	500	128	146,103	48,701			
Butler,	3	-	1,670	-	-	-	7	3,150	1,050			
Casey,	-	-	-	-	-	-	9	12,000	4,000			
Cardwell,	-	-	-	-	-	-	7	5,800	1,933	1		
Clarke,	7	3,085	9,255	-	-	-	44	42,384	14,128			
Campbell,	2	1,100	3,050	-	-	-	15	13,344	4,448			
Christian,	5	960	2,880	-	-	-	8	11,050	3,683			
Cumberland,	2	1,502	3,191	-	-	-	23	13,760	4,586			
Clay,	1	-	900	-	-	-	1	200	66			
Estill,	-	-	784	-	-	-	6	2,470	823			
Fayette,	9	6,068	23,080	1	1,000	1,000	139	154,911	51,637	1	700	2,100
Franklin,	8	8,285	17,890	-	-	-	31	34,010	11,336			
Flemming,	12	-	7,467	1	-	-	43	40,615	13,538			
Floyd,	-	-	-	-	-	-	1	80	26			
Gallatin,	11	-	1,078	-	-	-	21	12,270	4,090			
Greenup,	-	434	1,301	-	-	-	1	200	66			
Greene,	4	-	2,720	-	-	-	24	18,706	6,235			
Grayson,	3	550	825	-	-	-	3	350	116			
Garrard,	7	-	4,920	1	-	-	70	81,334	27,111			
Henry,	10	1,925	7,700	-	-	-	17	13,550	4,516			
Harrison,	5	1,020	3,060	-	-	-	47	132,000	44,000			
Henderson,	5	1,600	5,200	-	-	-	2	2,110	703			
Hardin,	10	2,075	5,818	-	-	-	30	18,330	6,111			
Hopkins,	3	428	1,254	-	-	-	5	19,000	6,332			
Jefferson,	10	-	18,300	-	-	-	77	129,350	43,116			
Jessamine,	6	3,450	10,350	-	-	-	57	64,704	21,568			
Knox,	2	133	442	-	-	-	16	4,280	1,426			
Lewis,	1	150	300	-	-	-	10	4,600	1,533			
Lincoln,	6	3,900	10,000	-	-	-	59	114,100	38,033			
Logan,	2	2,500	5,000	-	-	-	35	41,730	13,910			
Livingston,	-	-	1,914	-	-	-	10	4,990	1,663			
Mason,	8	3,695	10,900	1	-	-	72	81,016	27,005			
Mercer,	10	2,299	9,140	-	-	-	84	131,717	43,905			
Madison,	8	3,976	8,907	-	-	-	59	68,115	22,705			
Muhlenburg,	5	710	3,440	-	-	-	16	5,580	1,860			
Montgomery,	9	1,300	-	-	-	-	163	48,078	16,026			
Nicholas,	7	3,000	13,000	-	-	-	17	14,710	4,903			
Nelson,	10	-	2,275	1	2,000	2,000	120	160,050	53,350			
Ohio,	3	-	2,784	-	-	-	7	1,450	483			
Pendleton,	2	370	1,150	-	-	-	21	14,905	4,968			
Pulaski,	6	-	880	-	-	-	13	4,065	1,355			
Rockcastle,	-	-	851									
Scott,	12	3,190	9,570	-	-	-	66	110,075	36,691	3	5,500	16,500
Shelby,	13	4,215	12,545	2	505	505	81	73,420	24,473			
Wayne,	-	-	-	-	-	-	21	12,580	4,193			
Washington,	9	1,547	4,211	-	-	-	82	104,225	34,741			
Warren,	5	420	1,050	-	-	-	37	21,044	7,014			
Woodford,	3	1,900	9,500	-	-	-	57	107,690	35,896			
Total amounts,	267	70,432	255,212	9	4,605	4,605	2,000	2,220,773	740,242	6	6,200	18,600

KENTUCKY—Manufactures continued.

COUNTIES.	Rope Walks.			Gunpowder Mills.			Salt.		
	Number.	Tons.	Value in dollars.	Number.	Pounds.	Value in dollars.	Works.	Bushels.	Value in dollars.
Adair.									
Barren,	-	-	-	1	12,000	4,000			
Boone,	-	-	-	2	220	73	3	274	274
Bullet,	-	-	-	-	-	-	11	44,970	44,970
Bracken.									
Brackenridge.									
Bourbon,	-	-	-	2	10,280	3,426			
Butler.									
Casey.									
Cardwell.									
Clarke,	1	100	20,000	2	6,250	416			
Campbell,	-	-	-	1	850	283	1	2,000	2,000
Christian,	1	-	-	4	876	292			
Cumberland,	-	-	-	1	3,488	1,162			
Clay,	-	-	-	-	-	-	4	70,000	70,000
Estill,	-	-	-	-	4,649	1,549			
Fayette,	13	960	189,300	5	24,000	8,000			
Franklin,	2	160	30,400	-	1,012	337			
Flemming,	1	-	-	1	5,042	1,680			
Floyd,	-	-	-	-	-	-	1	600	600
Gallatin,	-	-	-	1	25	8			
Greenup,	-	-	-	-	1,070	356	1	89,200	89,200
Green,	-	-	-	1	120	40			
Grayson,	-	-	-	1	1,200	400			
Garrard,	1	-	-	-	-	-	1	4,500	4,500
Henry,	-	-	-	2	600	200	1	800	800
Harrison,	1	-	-	2	300	100			
Henderson,	-	-	-	1	150	50	2	5,000	5,000
Hardin,	-	-	-	3	1,000	333			
Hopkins,	-	-	-	1	210	70			
Jefferson,	4	75	21,000	-	660	220	2	68,320	68,320
Jessamine,	-	-	-	2	1,900	633			
Knox.									
Lewis,	-	-	-	1	300	100	5	13,500	13,500
Lincoln,	-	-	-	2	660	220	1	160	160
Logan.									
Livingston.									
Mason,	2								
Mercer,	3	260	47,200						
Madison,	1	-	-	4	4,097	1,365	-	20,798	20,798
Muhlenburg.									
Montgomery,	-	-	-	6	10,560	3,520			
Nicholas,	-	-	-	1	50	16	2	4,160	4160
Nelson,	2	62½	12,500	2	1,450	483			
Ohio.	-	-	-	1	950	316			
Pendleton,	-	-	-	1	1,385	461			
Pulaski,	-	-	-	-	20	6	1	588	588
Rock Castle,	-	-	-	-	5,802	1,934			
Scott,	1	100	20,000	2	1,200	400			
Shelby,	2	54	14,000	4	1,750	583			
Wayne,	-	-	-	-	2,000	666			
Washington,	-	-	-	1	690	230			
Warren,	-	-	-	2	400	133			
Woodford,	3	220	44,000	3	13,500	4,500			
Total amounts,	38	1,991½	398,400	63	115,716	38,561	36	324,870	324,870

KENTUCKY—Articles of a doubtful nature or Agricultural.

COUNTIES.	Hemp.		Maple Sugar.		Saltpetre.	
	Tons prepared.	Value in dollars.	Pounds.	Value in dollars.	Pounds.	Value in dollars.
Adair,	34	4,080	62,202	7,775		
Barren,	½	60	43,756	5,469	18,000	3,033
Boone,	24	2,880	30,498	3,812		
Bullet,	56	6,720	23,592	2,949		
Bracken,	-	-	26,475	3,309		
Breckenridge,	-	-	30,424	3,803		
Bourbon,	796	95,520	224,558	28,069		
Butler,	-	-	14,525	1,815		
Casey,	53	6,360	27,859	3,482		
Cardwell,	-	-	800	100		
Clarke,	168	20,160	77,882	9,735	1,500	250
Campbell,	58	6,960	25,966	3,245		
Christian,	5	600	18,659	2,332	250	41
Cumberland,	3	360	22,823	2,852	6,223	1,037
Clay,	-	-	10,250	1,281		
Estill,	5	600	11,295	1,411	19,937	3,322
Fayette,	595	71,400	94,775	11,846		
Franklin,	60	7,200	35,415	4,426		
Flemming,	120	14,400	86,026	10,753	113	18
Floyd,	4	480	13,880	1,735	5,515	919
Gallatin,	24	2,880	19,784	2,473		
Greenup,	16	1,920	14,529	1,816	7,970	1,328
Greene,	5	600	18,605	2,325		
Grayson,	-	-	14,965	1,870	1,353	225
Garrard,	80	9,600	46,778	5,847		
Henry,	93	11,160	44,625	5,578		
Harrison,	47	5,640	80,606	10,075		
Henderson,	-	-	15,474	1,934		
Hardin,	6	720	65,162	8,145	2,260	376
Hopkins,	-	-	10,720	1,340		
Jefferson,	210	25,200	56,805	7,100		
Jessamine,	265	31,800	36,454	4,556		
Knox,	4	480	17,271	2,158	10,105	1,684
Lewis,	-	-	14,803	1,850		
Lincoln,	324	38,880	54,583	6,822		
Logan,	-	-	26,895	3,361		
Livingston,	-	-	25,599	3,212	512	85
Mason,	581	69,720	126,564	15,820		
Mercer,	433	51,960	42,037	5,254		
Madison,	94	11,280	74,999	9,374		
Muhlenburg,	-	-	24,765	3,095		
Montgomery,	234	28,080	145,681	18,210	44,575	7,429
Nicholas,	21	2,520	51,384	6,410		
Nelson,	100	12,000	76,370	9,546		
Ohio,	-	-	20,750	2,593	900	150
Pendleton,	9	1,080	31,340	3,917		
Pulaski,	1	120	14,653	1,831	459	76
Rockcastle,	-	-	13,025	1,628	7,390	1,231
Scott,	599	71,880	115,216	14,402		
Shelby,	185	22,200	131,657	16,457		
Wayne,	1½	180	19,813	2,476	51,785	8,630
Washington,	16	1,920	25,725	3,215	40	6
Warren,	8	960	58,930	7,366	22,850	3,808
Woodford,	417	50,040	53,420	6,677		
Total amounts,	5,755	690,600	2,471,647	308,932	201,937	33,648

STATE OF NORTH CAROLINA—Manufactures.

COUNTIES.	Blended and unnamed Cloths and Stuffs.		Spinning Wheels.	Looms.	Fulling Mills.			Labor-saving Machinery.		Fur Hats.	
	Yards made.	Value in dollars.	Number.	Number.	Number.	Yards fulled.	Value in dollars.	Spinning frames.	Spindles.	Number.	Value in dollars.
Lincoln,	223,300	53,700	.	840	2	2,000	200	.	.	1,500	5,400
Northampton,	200,400	100,000	.	805							
Rutherford,	140,000	79,000	.	1,147	.	.	.	.	.	500	2,000
Mecklenburg,	191,600	76,500	.	800	2	700	70	.	.	1,000	4,450
Anson,	111,000	44,400	.	469							
Hyde,	158,000	45,000	.	500							
Richmond,	141,000	40,300	.	546							
Franklin,	174,000	55,000	.	550	.	.	.	3	40		
Camden,	103,000	58,000	.	420							
Iredell,	132,600	52,000	.	649	.	.	.	.	.	5,000	12,000
Halifax,	215,000	86,000	.	865							
Cumberland,	175,000	70,000	.	789	1	300	37				
Wayne,	134,000	18,700	.	855							
Warren,	151,000	65,000	.	614							
Orange,	279,000	111,600	.	1,407	3	7,000	800	.	.	3,000	7,500
Buncombe,	95,800	19,100	.	719	2	2,100	230				
Rowan,	235,000	104,000	.	1,684	.	.	.	6	190		
Brunswick,	28,700	14,300	.	230							
Caswell,	131,000	55,200	.	783							
Carteret,	80,000	15,000	.	413							
Pitt,	145,000	62,000	.	500							
Lenoir,	74,400	14,500	.	447							
Jones,	57,600	28,000	.	370							
Columbus,	43,500	12,000	.	360							
Chatham,	199,000	84,000	.	1,100	1	1,200	20	.	.	5,000	20,000
Guilford,	148,400	67,300	.	1,103	3	5,426	170	22	529	1,750	4,350
Pasquotank,	168,600	137,000	.	750							
Person,	79,000	15,000	.	467							
Rockingham,	85,000	16,500	.	420							
Randolph,	86,600	34,600	.	1,333	.	.	.	14	400	2,400	9,600
Robeson,	66,200	46,900	.	666							
Montgomery,	96,000	39,000	.	906							
Burke,	77,000	45,000	.	542							
Bertie,	113,000	85,000	.	500							
Martin,	155,000	66,500	.	500							
Haywood,	17,000	5,540	.	286							
Perquimans,	66,000	32,000	.	527	4	6,500	430				
Greenville,	261,780	120,000	.	1,017							
Bladen,	66,000	29,000	.	500							
Wilks,	84,000	22,000	.	605							
Greene,	81,000	40,000	.	364							
Surry,	142,000	71,000	.	904	1	17,000	500	4	100		
Duplin,	126,500	42,000	.	670							
Nash,	112,500	38,500	.	562							
Moore,	100,500	39,550	.	600	1	3,000	150	2	50		
Cabarras,	39,550	13,000	.	257	.	.	.	.	.	3,700	10,000
Edgecomb,	150,000	60,000	.	933							
Gates,	68,000	33,000	.	480							
Ash,	221,000	103,000	.	1,500							
Wake,	276,400	55,300	.	1,310							
Tyrrel,	58,524	14,000	.	339							
Onslow,	72,000	28,300	.	703	.	.	.	.	.	900	2,000
Beaufort,	76,500	38,200	.	394	.	.	.	.	.	450	2,100
Johnson,	100,248	40,000	.	582							
Stokes,	68,000	28,000	.	600							
New Hanover,	46,000	23,000	.	331	.	.	.	5	120		
Craven,	133,000	66,000	.	647							
Sampson,	127,500	47,000	.	711							
Currituck,	41,000	11,000	.	400							
Washington,	57,725	28,827	.	366							
Hertford,	89,727	44,823	.	351							
Total amounts,	7,376,154	2,989,140	128,484*	40,978	20	45,226	2,607	56	1,420	25,200	79,400

* Returned by the Marshal generally.

NORTH CAROLINA—Manufactures continued.

COUNTIES.	Iron Works.				Iron Manufactures not named.	Gunsmiths.		Blacksmiths.		Stills made.	Candles.		
	Bloomeries.	Trip Hammers.	Rolling and Slitting Mills.	Naileries	Value in dollars.	Rifles.	Value in dollars.	Shops.	Value in dollars.	Value in dollars.	Manufactories.	Pounds.	Value in dolls.
Lincoln,	6	.	2	2	78,800								
Northampton.													
Rutherford.													
Mecklenburg.													
Anson.													
Hyde.													
Richmond.													
Franklin.													
Camden.													
Iredel,	1	.	.	.	1,800								
Halifax.													
Cumberland.													
Wayne.													
Warren.													
Orange.													
Buncombe.													
Rowan,	.	.	.	.	.	200	1,450						
Brunswick.													
Caswell.													
Carteret.													
Pitt.													
Lenoir.													
Jones.													
Columbus.													
Chatham.													
Guilford,	.	.	.	.	.	.	.	.	.	4,000			
Pasquotank.													
Person.													
Rockingham.													
Randolph,	.	.	.	.	.	600	4,000						
Robeson.													
Montgomery.													
Burke,	6	1	.	.	20,260								
Bertie.													
Martin.													
Haywood.													
Perquimans.													
Greenville.													
Bladen.													
Wilks.													
Green.													
Surry,	5	.	.	.	34,300								
Duplin.													
Nash.													
Moore,	.	.	.	.	.	650	9,500						
Cabarras.													
Edgecombe.													
Gates.													
Ash.													
Wake.													
Tyrrel.													
Onslow.													
Beaufort.													
Johnson.													
Stokes.													
New Hanover,	.	.	.	.	.	.	.	.	.	.	1	8,000	1,600
Craven.													
Sampson.													
Currituck.													
Washington.													
Hertford.													
Total amounts,	18	1	2	2	135,160	1,350	14,950	3,000*	540,000	4,000	1	8,000	1,600

* Returned by the Marshal generally.

NORTH CAROLINA—Manufactures continued.

COUNTIES.	Tanneries.		Shoes, Boots, and Slippers. Value in dollars.	Flaxseed Oil.			Distilleries.			Essence of Turpentine.		
	Hides.	Value in dollars.		Mills.	Gallons.	Value in dollars.	Stills.	Gallons.	Value in dollars.	Stills.	Gallons.	Value in dollars.
Lincoln,	4,800	17,000	-	2	550	550	620	182,600	93,700			
Northampton.												
Rutherford,	-	-	-	-	-	-	236	42,600	21,300			
Mecklenburg,	1,300	5,000	-	1	80	80	62	26,500	19,800			
Anson,	800	3,500	-	-	-	-	36	4,700	4,000			
Hyde.												
Richmond,	-	-	-	-	-	-	30	13,500	13,500			
Franklin,	-	-	-	-	-	-	100	29,700	18,000			
Camden,	1,200	4,500	-	-	-	-	28	13,400	9,800			
Iredel,	2,400	9,700	-	-	-	-	113	55,000	27,500			
Halifax,	1,900	7,800	-	-	-	-	147	30,800	24,600			
Cumberland,	2,300	8,500										
Wayne,	4,500	12,000	-	-	-	-	135	30,400	12,100			
Warren,	-	-	-	-	-	-	72	9,040	7,000			
Orange,	3,000	7,000	-	1	1,200	1,200	525	127,000	70,000			
Buncombe,	-	-	-	-	-	-	109	23,800	11,000			
Rowan,	6,300	15,000	-	2	700	875	428	118,000	59,700			
Brunswick,	1,150	3,000	-	-	-	-	1	24	24			
Caswell,	-	-	-	-	-	-	35	28,000	16,800			
Carteret,	-	-	-	-	-	-	-	-	-	2	5,000	10,000
Pitt,	400	10,120	-	-	-	-	127	29,400	12,000			
Lenoir.												
Jones,	-	-	-	-	-	-	16	1,400	1,500	2	5,300	11,000
Columbus.												
Chatham,	-	-	-	-	-	-	80	25,000	18,700			
Guilford,	1,230	3,200	-	2	1,600	1,560	226	69,000	36,000			
Pasquotank,	1,200	3,000	-	-	-	-	36	4,000	4,000			
Person,	-	-	-	-	-	-	93	23,700	11,000			
Rockingham,	1,000	7,200	-	-	-	-	126	30,900	15,400			
Randolph,	-	-	-	-	-	-	135	40,500	20,250			
Robeson,	1,200	3,000	-	-	-	-	108	6,834	5,400			
Montgomery,	-	-	-	-	-	-	71	41,000	11,000			
Burke,	1,200	4,800	-	-	-	-	106	20,400	10,200			
Bertie,	-	-	-	-	-	-	80	10,000	6,000	3	7,000	12,000
Martin,	1,200	2,187	-	-	-	-	24	5,000	3,000			
Haywood,	1,500	2,300	-	-	-	-	21	4,300	3,000			
Perquimans,	1,800	3,332	-	-	-	-	36	7,520	5,000			
Greenville,	2,140	2,450	-	-	-	-	165	48,250	19,700			
Bladen,	1,320											
Wilkes,	-	-	-	-	-	-	163	83,000	16,500			
Green,	-	-	-	-	-	-	86	15,000	7,500			
Surry,	1,580	2,200	-	-	-	-	117	41,000	20,000			
Duplin,	1,000	-	-	-	-	-	3	1,200	1,200			
Nash,	-	-	-	-	-	-	143	37,031	26,000			
Moore,	-	-	-	-	-	-	30	5,000	3,200			
Cabarras,	1,400	2,600	-	-	-	-	66	20,221	10,000			
Edgecombe,	1,600	7,800	-	-	-	-	159	39,000	29,000			
Gates,	1,520	6,000	-	-	-	-	56	21,000	14,000			
Ash,	-	-	-	-	-	-	98	24,000	12,000			
Wake,	2,200	9,000	-	-	-	-	90	3,000	3,000			
Tyrrel,	1,420	3,500	-	-	-	-	110	4,000	3,500			
Onslow,	2,320	3,480	-	-	-	-	9	560	600			
Beaufort,	2,000	3,600	-	-	-	-	15	1,530	1,900	6	30,600	30,000
Johnson,	-	-	-	-	-	-	30	5,250	5,000	7		
Stokes,	2,750	7,000	-	1	1,100	1,000	98	20,000	10,000			
New Hanover,	-	-	-	-		-	-	-	-	4	15,000	20,000
Craven,	1,800	4,000	-	-	-	-	-	-	-	-	32,000	55,000
Sampson.												
Currituck.												
Washington.	1,438	2,876	-	-	-	-	16	3,631	3,631			
Hertford.												
Total amounts,	65,868	186,645	220,000	9	5,230	5,265	5,426	1,386,691	758,005	24	94,900	138,000
Omissions added,	85,000	210,000										
	150,868	396,645										

NORTH CAROLINA.—Manufactures, continued.

COUNTIES.	Paper.			Snuff.		Rope-walks.		Gunpowder.			Salt.		
	Mills.	Reams.	Value in dollars.	Pounds.	Value in dollars.	Number.	Value in dollars.	Mills.	Pounds.	Value in dollars.	Works.	Bushels.	Value in dollars.
Lincoln.													
Northampton.													
Rutherford.													
Mecklenburg.													
Anson.													
Hyde.													
Richmond.													
Franklin.													
Camden.													
Iredel.													
Halifax.													
Cumberland, -	1	800	2,000										
Wayne.													
Warren.													
Orange.													
Buncombe.													
Rowan.													
Brunswick.													
Caswell.													
Carteret.													
Pitt.													
Lenoir.													
Jones.													
Columbus.													
Chatham, - -	-	-	-	-	-	1	-	1	1,000	1,000			
Guilford, - -	-	-	-	-	-	-	-	2	400	300			
Pasquotank.													
Person.													
Rockingham.													
Randolph, - -	-	-	-	-	-	-	-	2	800	600			
Robeson.													
Montgomery.													
Burke.													
Bertie.													
Martin.													
Haywood, - -	-	-	-	-	-	-	-	1	200	100			
Perquimans.													
Greenville.													
Bladen.													
Wilkes.													
Greene.													
Surry, - -	-	-	-	-	-	-	-	1	200	150			
Duplin.													
Nash.													
Moore, - -	-	-	-	-	-	-	-	1	400	400			
Cabarras.													
Edgecombe.													
Gates.													
Ash.													
Wake, - -	1	800	2,000										
Tyrrel.													
Onslow.													
Beaufort.													
Johnson.													
Stokes, - -	1	800	2,000	-	-	-	-	-	-	-	2	7,500	3,800
New Hanover.													
Craven, - -	-	-	-	1	200	1	26,000						
Sampson.													
Currituck.													
Washington.													
Hertford.													
Total amounts,	3	2,400	6,000	1	200	2	26,000	8	3,000	2,550	2	7,500	3,000

EASTERN DISTRICT OF TENNESSEE—Manufactures.

COUNTIES.	Blended & unnamed Cloths & Stuffs,	Looms.	Fulling Mills.		Hats made.	Furnaces.		Bloomeries.		Forges.		Naileries.		Guns made.	Leather tanned.	Shoes, Boots, & Slippers.	Saddlery.	Flax-seed Oil.	Distilled Liquors.	Paper.		Cordage.	Gun Powder.	*Articles of a doubtful nature or Agricultural.*	
	Value in dollars.	Number.	Mills.	Value in dollars.	Value in dollars.	Number.	Value in dollars.	Number.	Value in dollars.	Number.	Value in dollars.	Number.	Value in dollars.	Value in dollars.	Value in dollars.	Value in dollars.	Value in dollars.	Value in dollars.	Value in dollars.	Mills.	Value in dollars.	Value in dollars.	Value in dollars.	Maple Sugar. Value in dollars.	Saltpetre. Value in dollars.
Carter,	8,142	129	-	-	600	-	-	-		1	25,500	-	-	-	833	-	-	-	2,840	-	-	-	5,400		
Sullivan,	33,956	517	-	-	-	2	12,779	-	-	2	12,778	-	-	-	3,600	-	-	500	9,587	1	8,000	-	3,000	1,517	
Hawkins,	51,542	609	-	-	4,800	-	-	1	3,000	-	-	-	-	-	2,440	-	1,328	-	3,243						
Washington,	37,044	560	-	-	7,692	-	-	3	10,999	-	-	3	107,266	1,100	7,150	525	9,575	-	15,467	-	-	-	7,500		
Greene,	58,522	829	1	6,250	4,166	-	-	-	-	-	-	1	140	4,695	2,940	-	-	300	19,121	1	7,500	-	200	4,525	780
Cocke,	21,031	196	-	-	-	-	-	-	-	-	-	-	-	-	600	-	-	-	9,587	-	-	-	3,000	1,517	
Jefferson,	46,496	519	-	-	2,800	-	-	-	-	-	-	-	-	-	5,800	-	800	1,000	16,335	-	-	-	335	857	
Granger,	41,455	491	-	-	1,270	-	-	1	800	-	-	-	-	-	2,110	-	-	-	8,215	-	-	-	-	1,385	
Claiborne,	16,876	301	-	-	-	-	-	1	3,000	-	-	-	-	-	500	-	-	-	6,500	-	-	-	-	1,875	
Campbell,	17,261	198	-	-	2,615	-	-	-	-	-	-	-	-	-	1,919	-	-	-	2,875	-	-	-	5,300	1,155	2,133
Anderson,	29,126	271	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,700	-	-	1,000	-	1,243	
Knox,	77,380	704	-	-	5,060	-	-	-	-	-	-	-	-	-	6,000	2,702	8,750	-	28,062	-	-	3,000	-	654	
Sevier,	38,076	349	-	-	2,710	-	-	-	-	-	-	-	-	-	540	-	1,332	-	12,112	-	-	-	-	718	
Blount,	68,695	627	-	-	3,725	-	-	-	-	-	-	-	-	-	6,000	-	-	-	14,840	-	-	-	1,554	115	
Roane,	36,212	353	-	-	4,320	-	-	-	-	-	-	-	-	1,050	4,507	2,120	3,900	-	6,450	-	-	-	37		
Rhea,	17,014	104	-	-	2,550	-	-	-	-	-	-	-	-	-	-	-	-	-	2,640	-	-	-	100	19	
Bledsoe,	25,366	206	-	-	5,536	-	-	-	-	-	-	-	-	-	1,998	-	1,360	-	3,025	-	-	-	-	154	
Total amounts,	624,194	6,963	1	6,250	47,844	2	12,779	6	17,799	3	38,278	4	107,406	6,845	46,937	5,347	27,045	1,800	*167,599	2	15,500	4,000	26,426	†16,234	2,913

* 335,198 gallons, at 50 cents.
† 162,340 pounds, at 10 cents.

WESTERN DISTRICT OF TENNESSEE—Manufactures.

COUNTIES.	Cotton Cloth, in families, &c.	Cotton Manufacturing Establishments.	Blended and unnamed Cloths & Stuffs.	Woollen Cloths, in families, &c.	Total.	Cotton and Wool Spun in Mills.		Looms.	Fulling Mills.			Spindles.	Furnaces.			Forges.			Naileries.		
	Yards made.		Yards made.	Yards made.	Value in dollars.	Pounds.	Value in dollars.	Number.	Number.	Yards fulled.	Value in dollars.		Number.	Tons.	Value in dollars.	Number.	Tons.	Value in dollars.	Number.	Pounds.	Value in dollars.
Bedford,	76,580	1	-	-	38,290 00	-	-	451													
Davidson,	161,488	-	34,683	738	107,309 75	10,000	7,159 75	856	-	-	-	306	-	-	-	-	-	-	2	64,480	14,830 40
Dickson,	70,078	1	-	-	35,039 00	-	-	308	-	-	-	-	2	400	56,000 00	1	50	12,500 00			
Franklin,	36,253	-	27,735	764	39,447 37	-	300 00	364	-	-	-	30									
Giles,	50,404	-	26,646	-	43,716 50	-	-	240													
Hickman,	35,170	-	5,820	345	19,912 75	-	-	188	-	-	-	-	-	-	-	1	1¾	3,668 20			
Humphries,	24,565	-	-	-	12,282 50	-	-	111													
Jackson,	55,125	-	-	-	17,562 50	-	-	416													
Lincoln,	61,350	-	5,587	460	34,198 00	-	-	314													
Montgomery,	125,540	-	20,000	-	77,770 00	-	-	567	-	-	-	-	2	187	29,297 80	1	100	28,000 00			
Maury,	193,328	-	212	1,303	97,421 50	-	-	648													
Overton,	59,927	-	-	-	29,963 50	-	-	414													
Robertson,	63,012	-	7,998	2,680	39,420 75	-	-	400													
Rutherford,	247,936	1	-	-	123,968 00	-	160 00	647	-	-	-	16									
Sumner,	40,660	1	4,550	1,700	24,305 00	3,000	1,875 00	870	1	1,800	2,700	44	-	-	-	-	-	-	1	24,000	6,000 00
Smith,	123,981	-	31,489	15,545	94,471 50	-	-	829													
Stewart,	34,796	-	-	-	17,396 00	-	-	432													
Wilson,	65,084	-	56,948	8,136	61,524 87	-	-	770													
Williamson,	172,701	-	-	-	86,350 50	-	-	854													
White,	30,031	-	6,525	2,470	19,513 00	-	-	199	-	-	-	-	-	-	-	1	100	28,000 00			
Warren,	62,505	-	-	-	31,252 50	-	-	475													
Total amounts,	1,790,514	4	228,193	34,141	1,051,115 49	13,000	9,494 75	10,353	1	1,800	2,700	396	4	587	85,297 80	4	251¾	72,168 20	3	88,480	20,830 40

WESTERN DISTRICT OF TENNESSEE—Manufactures continued.

COUNTIES.	Tanneries.			Distilleries.			Glauber Salts.		Copperas.		Rope Walks.			Gun Powder Mills.			*Articles of a doubtful nature, or Agricultural.*				
																	Saltpetre Caves.			Red Ochre.	
	Number.	Hides.	Value in dollars.	Number.	Gallons.	Value in dollars.	Pounds.	Value in dollars.	Pounds.	Value in dollars.	Number.	Tons.	Value in dollars.	Number.	Pounds.	Value in dollars.	Number.	Pounds.	Value in dollars.	Pounds.	Value in dollars.
Bedford,	2	200	800	11	4,080	2,040															
Davidson,	6	1,631	8,635 50/100	132	84,345	42,172 25/100								2	7,500	3,750					
Dickson,	2	1,010	3,030	31	9,644	4,822															
Franklin,	8	124	497	14	2,562	1,281															
Giles,	3	125	500	1	600	300															
Hickman,	-	-	-	6	1,740	870								1	500	250					
Humphries,	-	-	-	2	50	25															
Jackson,	2	375	1,500	12	8,000	4,000								1	1,000	500	3	5,200	864 16		
Lincoln,	4	1,770	3,940	5	1,350	1,012															
Montgomery,	4	500	2,500	17	34,020	17,010															
Maury,	-	-	-	8	13,510	6,755															
Overton,	-	-	-	23	8,505	4,252 50/100								3	8,200	4,100					
Robertson,	2	440	1,760	60	33,202	16,601															
Rutherford,	1	300	1,200	79	40,405	20,202 50/100					1		60								
Sumner,	7	1,410	7,050	113	57,150	28,575					1	1 1/20	375	2	6,000	3,000					
Smith,	3	750	4,500	67	51,220	25,610								3	8,000	4,000	-	10,000	1,250		
Stewart,	2	250	1,000	2	1,004	502															
Wilson,	4	930	2,790	47	21,410	10,705								6	3,170	1,585					
Williamson,	8	1,912	7,650	114	79,000	39,500															
White,	1	197	788	12	12,250	6,125	591	148	600	100				3	10,003	5,001 50	19	29,695	3,712		
Warren,	-	-	-	-	2,000	1,000	-	-	50,000	6,250							-	100,000	12,500	10,000	2,000
Total amounts,	59	11,924	48,140 50/100	756	466,047	233,360 25/100	591	148	50,600	6,350	2	1 3/4	435	21	44,373	22,186 50	22	144,895	18,326 16	10,000	2,000

STATE OF SOUTH CAROLINA—Manufactures.

DISTRICTS.	Cotton Goods, in families, &c.		Mixed Goods and cotton. do.		Flaxen Goods.		Woollen Goods, in families, &c.		Flaxen and mixed Goods,		Spinning Wheels.	Looms.	Carding machines.			Labor-saving Machinery.		Hatteries.			Bloomeries.	Naileries.		Guns.		
	Yards made.	Value in dollars.	Yards made.	Value in dollars.	Yards made.	Value in dollars.	Yards made.	Value in dollars.	Yards made.	Value in dollars.	Number.	Number.	Number.	Pounds.	Value in dollars.	Spinning Jennies.	Spindles.	Number.	Fur Hats.	Value in dollars.		Number.	Value in dollars.	Smiths.	Guns.	Value in dollars.
Chester,	150,320	.	25,470	.	.	.	.	.	.	.	.	780	.	.	.	.	.	12	.	3,080						
Spartanburg,	427,440	.	.	.	.	.	.	.	.	.	.	1,164	.	.	.	.	.	8	.	.	2	.	.	5	115	2,600
Laurens,	169,236	.	.	.	.	.	.	.	.	.	.	1,142														
Marlborough,	43,423	.	5,000	.	.	.	.	.	2,000	1,050	.	267	.	.	.	.	.	6	.	.	.	.	.	1		
Union,	98,721	.	.	.	.	.	.	.	.	.	.	635	.	.	.	.	.		2,050							
Fairfield,	70,502	.	.	.	.	.	.	.	.	.	.	189	2	3,500	350	3	30									
Pendleton,	348,360	.	.	.	.	.	.	.	.	.	.	1,514	1	.	.	5	150	.	5,586	27,930	4					
Newberry,	154,420	.	.	.	.	.	.	.	.	.	.	796														
Marion,	55,950	.	.	.	.	.	56,050	44,840	.	.	1,570	588														
Lexington,	38,780	.	.	.	.	.	.	.	.	.	.	230														
Williamsburg,	23,399	.	5,033	.	.	.	.	.	.	.	.	153	.	.	.	.	.	1	.	400	.	1	100	1	.	500
Lancaster,	65,915	.	.	.	690	345	16,586	13,268.80	.	.	.	421	.	.	.	.	.	2	.	1,000						
Darlington,	125,091	.	40,431	.	.	.	.	.	.	.	.	621														
Edgefield,	378,251	.	6,488	.	.	.	.	.	.	.	.	1,196	.	.	.	151	5,741									
Chesterfield,	71,895	.	11,305	.	.	.	.	.	.	.	.	355														
Horry,	42,560	.	.	.	.	.	.	.	.	.	431	219														
Barnwell,	74,879	.	6,000	.	.	.	.	.	.	.	.	539	1	.	.	2	90									
Abbeville,	176,875	.	.	.	.	.	.	.	.	.	.	1,322	.	.	.	11	330	.	.	.	.	.	.	3	64	
Kershaw,	73,718	.	.	.	.	.	.	.	.	.	.	404	.	.	.	.	.	.	600	1,135						
Greenville,	.	.	.	.	.	.	.	.	.	.	.	500	.	.	.	.	.	.	.	.	2					
Orangeburgh,	20,061	.	.	.	.	.	.	.	.	.	.	550														
Sumter,	166,135	.	8,900	.	.	.	.	.	.	.	2,018															
Beaufort,	55,471	.	.	.	.	.	.	.	.	.	1,315	203														
York,	205,800	.	.	.	.	.	.	.	.	.	.	783	.	.	.	.	.	14	.	2,500	1	.	.	3	.	500
Richland,	45,986	.	.	.	.	.	.	.	.	.	.	184														
Colleton,	.	.	.	.	.	.	.	.	.	.	.	183														
Georgetown.																										
Charleston.*																										
Total amounts,	3,083,188	1,541,594†	108,627	77,125 17‡	690	345	72,636	58,108.80	2,000	1,050	5,334	14,938	4	3,500	350	172	6,341	43	8,236	36,045	9	1	100	13	179	3,600

* No return.

† Averaged at 50 cents per yard.

‡ Averaged at 71 cents per yard.

SOUTH CAROLINA—Manufactures, continued, and Articles of a doubtful nature, or Agricultural.

DISTRICTS.	Blacksmiths.		Steel Furnaces		Tanneries.			Shoemakers.			Saddlery.	Flax seed Oil.			Distilleries.			Paper.	Wheat and Grist mills.				Saw Mills.
	Number.	Value in dollars.	Tons.	Value in dollars.	Number.	Hides.	Value in dollars.	Number.	Pairs of Shoes, Boots, and Slippers.	Value in dollars.	Value in dollars.	Mills.	Gallons.	Value in dollars.	Stills.	Gallons.	Value in dollars.	Mills.	Grist Mills.	Wheat Mills.	Barrels of flour made.	Value in dollars.	Number.
Chester,	54	8,085	-	169 35	7	-		26	-	4,540 00	6,760	-	-	-	125	38,000		-	17	-	-	-	10
Spartanburg,	61	6,930	-	-	6	1,400		-	-	-	-	-	-	-	183	37,500		-	49	-	-	-	25
Laurens,	-	-	-	-	1	200		-	-	-	-	-	-	-	170	49,569							
Marlborough,	12	4,537 50	-	-	1	2,000		-	2,000	2,500 00	4,375											-	
Union,	39	-	-	-	3	900		-	-	-	-	-	-	-	87	19,374		-	20				
Fairfield,	-	-	-	-	2	1,400		-	-	-	-	-	-	-	47	15,185							
Pendleton,	-	53,625	-	-	4	1,600		-	-	-	-	-	-	-	187	77,340							
Newberry,	-	-	-	-	4	-		-	-	-	-	-	-	-	82	23,685							
Marion,	-	-	-	-	-	-		-	-	-	-	-	-	-	10	-		-	20				
Lexington,	-	-	-	-	-	585		-	-	-	-	-	-	-	45	4,890							
Williamsburg,	22	2,805	-	-	2	240		-	-	900 00	-	-	-	-	3	-		-	8	-	-	-	1
Lancaster,	-	-	-	-	3	-		-	-	-	-	-	-	-	16	5,908							
Darlington,	-	-	-	-	1			-	-	-	-	-	-	-		22,270							
Edgefield,	-	-	-	-	-	-		-	-	-	-	-	-	-	30	9,070							
Chesterfield,	-	-	-	-	2	2,150		-	-	-	-	-	-	-	9	1,005							
Horry,	17	-	-	-	-	670		-	-	-	-	-	-	-	16								
Barnwell,	-	-	-	-	-	-		-	-	-	-	-	-	-	268	71,424							
Abbeville,	-	-	-	-	4	1,030		-	-	-	-	-	-	-	6	1,568			-	3	4,200	42,000	
Kershaw,	31	5,535 75	-	169 35	4	-		-	4,220	6,216 25	3,040	-	-	-									
Greenville,	-	-	-	-	2	350																	
Orangeburgh,	-	-	-	-	-	-																	
Sumter,	8	-	-	-	18	432		-	-	-	-	-	-	-	12	2,575		-	53	-	-	-	15
Beaufort,	11	-	-	-	9	600																	
York,	-	4,620	-	-	6	-		-	-	1,700 00	1,500	1	100	100	162	57,490		-	35	-	-	-	14
Richland,	-	-	-	-	2	-		-	-	-	-	-	-	-	-	-		1					
Colleton,	-	-	-	-	2	-		-															
Georgetown,	-	-	-	-	-	-																	
Charleston. *																							
Total amounts,	255	86,138 25	1	338 70	83	13,557	40,671	26	6,220	15,856 25	15,675	1	100	100	1,458	436,853	297,060 04	1	302	3	4,200	42,000	65

* Average price per hide, 3 dollars.

* Averaged at 68 cents, per gallon.

* No return.

STATE OF GEORGIA.—Manufactures.

COUNTIES.	Cotton Goods in families.		Cotton Manufacturing Establishments.			Flaxen Goods in families, &c.		Mixed Goods and Hempen, chiefly mixed.		Blended and unnamed Cloths and Stuffs.		Woollen Goods in families, &c.		Bagging for Cotton, of Hemp, &c.		Flaxen and mixed Goods.		Stockings.	
	Yards made.	Value in dolls.	No.	Yards made.	Value in dollars.	Yards made.	Value in dollars.	Yards made.	Value in dollars.	Yards made.	Value in dolls.	Yards made.	Value in dollars.	Yards made.	Value in dollars.	Yards made.	Value in dollars.	Pairs made.	Value in dollars.
Camden.																			
Glynn,	4,250	2,125																	
Wayne,	8,425	4,212 50																	
M'Intosh.	3,000	1,500																	
Liberty,	7,800	3,412 50	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	2,250		
Bryan,	4,510	2,255																	
Chatham.	7,650	3,885	-	-	-	-	-	-	-	-	-	-	-	-	-	200	150		
Effingham,	12,904	5,419 62	-	-	-	-	-	-	-	3,101	1,431 50								
Bullock,	266,000	133,000	-	-	-	-	-	-	-	134,000	83,750								
Scriven.	51,882	25,941	-	-	-	-	-	-	-	5,416	2,708	-	-	-	-	6	3		
Burke,	86,350	43,175	-	-	-	-	-	-	-	5,255	3,941								
Jefferson,	34,695	17,347 50	1	3,000	1,875	-	-	-	-	3,855	1,927 50								
Richmond,	31,978	15,989																	
Columbia.	165,977	82,988 50	-	-	-	1,790	1,790	-	-	16,631	16,631	20	20	-	-	1,790	1,790	5,685	5,685
Lincoln,	65,452	32,726																	
Elbert,	200,990	100,495	-	-	-	-	-	-	-	14,235	14,235								
Franklin.	167,687	83,843 50	-	-	-	-	-	-	-	5,783	4,337 25	-	-	1,203	902 25				
Jackson,	182,594	91,297	-	148	296	-	-	-	-	8,083	6,062 25								
Walton,	6,499	3,249 50	-	-	-	-	-	2,348	2,174	1,548	1,161	732	549						
Clarke,	155,900	77,950	-	-	-	-	-	-	-	10,545	5,272 50	-	-	-	-	4,766	2,383		
Oglethorpe.	178,770	89,385	-	-	-	-	-	-	-	22,844	17,133								
Wilkes,	189,415	88,788 37	-	-	-	-	-	-	-	24,747	15,467								
Greene.	120,135	60,067 50	-	-	-	-	-	-	-	50,500	25,250								
Hancock,	197,182	93,646 80	-	-	-	-	-	-	-	20,567	18,565	-	-	8,260	4,130	750	562 50		
Warren,	64,000	32,000	-	-	-	-	-	-	-	14,227	14,227	3,835	2,876 25						
Washington,	127,334	47,750 25	-	-	-	-	-	-	-	25,466	9,549 75								
Montgomery,	99,000	49,500																	
Tattnall,	35,196	17,598																	
Telfair,	6,077	4,557 75																	
Pulaski,	408,825	204,412 50																	
Laurens,	58,960	29,480	-	-	-	-	-	-	-	846	1,057	374	374						
Twiggs,	43,775	21,887 50																	
Wilkinson.	114,120	57,060																	
Baldwin,	51,813	25,906	-	-	-	-	-	-	-	25,906	25,906								
Jones,	100,000	50,000	-	-	-	-	-	-	-	30,000	20,625								
Putnam.	162,250	60,843 75	-	-	-	-	-	-	-	20,248	12,665								
Morgan,	123,389	61,694 50	-	-	-	-	-	-	-	12,898	12,898	630	630						
Randolph,	143,750	71,875	-	-	-	-	-	-	-	14,364	10,773								
Total amount, -	3,688,534	1,797,264 55	1	3,148	2,171	1,790	1,790	2,348	2,174	471,065	325,623 25	5,591	4,449 25	9,463	5,032 25	10,512	7,138 50	5,685	5,685

GEORGIA.—Manufactures continued.

COUNTIES.	Carding Machines.	Spinning Wheels.	Looms.	Labor-saving Machinery.							Bloomeries.			Forges.		Naileries.			Soap and Candles.				
		Number.	Number.	Drawing and Roving Machines.	Mules.	Billies.	Jennies.	Looms with Fly Shuttles.	Spinning Frames.	Spindles.	Number.	Tons.	Value in dollars.	Number.	Value in dollars.	Number.	Pounds.	Value in dollars.	Manufactories.	Pounds of Candles.	Value in dollars.	Pounds of Soap.	Value in dollars.
Camden,	-	100	30																				
Glynn,	-	-	19																				
Wayne,	-	100	38																				
McIntosh,	-	-	15																				
Liberty,	-	202	54																				
Bryan,	-	76	32																				
Chatham,	-	130	31	-	-	-	-	-	2	26	-	-	-	-	-	1	187,800	23,475	1	30,000	6,000	100,000	12,500
Effingham,	-	303	116																				
Bullock,	-	420	180																				
Scriven,	-	709																					
Burke,	-	1,209	569																				
Jefferson,	1	771	205	1	1	1	3	4	-	412													
Richmond,	-	626	162	-	-	-	-	-	1	30													
Columbia,	-	1,829	567																				
Lincoln,	1	722	254	-	-	-	34																
Elbert,	-	3,000	835	-	-	-	-	-	4	97	-	-	-	1	3,680								
Franklin,	-	-	1,066																				
Jackson,	-	-	887																				
Walton,	-	-	70																				
Clarke,	-	-	433																				
Oglethorpe,	-	-	795	-	-	-	2	4	-	62													
Wilkes,	-	2,388	870	-	-	-	-	-	30	914													
Greene,	-	2,145	756																				
Hancock,	-	-	774	-	-	-	-	-	27	545													
Warren,	-	-	369	-	-	-	-	-	9	203	1	13⅓	3,000										
Washington,	-	-	540																				
Montgomery,	-	-	200																				
Tattnall,	-	-	161																				
Telfair,	-	-	44																				
Pulaski,	-	550	134																				
Lawrens,	-	-	116																				
Twiggs,	-	-	209																				
Wilkinson,	-	470	110																				
Baldwin,	-	-	259																				
Jones,	-	1,245	356																				
Putnam,	1	-	664	-	-	-	-	-	10	280													
Morgan,	-	1,520	548																				
Randolph,	-	1,543	722	-	-	-	-	-	8	250													
Total amounts,	3	20,058	13,290	1	1	1	39	8	91	2,819	1	13⅓	3,000	1	3,680	1	187,800	23,475	1	30,000	6,000	100,000	12,500

GEORGIA—Manufactures continued.

COUNTIES.	Tanneries.				Deer Skins.		Distilleries.			Breweries.			Gunpowder.			*Articles of a doubtful nature or Agricultural.* Saw Mills.		
	Number.	Hides.	Calf Skins.	Value in dollars.	Number.	Value in dollars.	Number.	Gallons.	Value in dollars.	Number.	Barrels.	Value in dollars.	Mills.	Pounds.	Value in dollars.	Number.	Feet.	Value in dollars.
Camden,	1	1,300	.	6,040	.	.	.	.	.	.	.	.	.	.	.	1	1,252,000	25,040
Glynn.																		
Wayne,	.	.	.	241														
McIntosh,	1	1,000	.	2,000														
Liberty.																		
Bryan.																		
Chatham,	2	5,900	.	14,750	.	.	1	100,000	68,000									
Effingham.																		
Bullock,	.	.	.	.	.	.	.	400	500									
Scriven,	.	.	.	.	.	.	14	1,400	1,400									
Burke.																		
Jefferson,	1	800	.	3,000														
Richmond,	.	.	.	.	.	.	.	80	100									
Columbia.																		
Lincoln,	.	.	.	.	.	.	.	17,672	17,672									
Elbert,	3	.	.	6,600	.	.	.	23,762	23,762	.	.	.	2	2,500	1,250			
Franklin,	1	.	.	300	.	.	.	35,690	28,517 50	1	1,878	11,268						
Jackson,	5	1,250	.	5,000	.	.	.	22,159	16,619									
Walton.																		
Clarke,	.	.	.	.	.	.	.	20,000	15,000									
Oglethorpe,	2	700	.	2,800	.	.	.	34,455	27,564									
Wilkes,	4	1,900	.	5,700	.	.	16	55,156	37,474									
Greene,	2	600	.	3,600	.	.	.	68,010	68,010									
Hancock,	3	2,000	500	6,500	.	.	.	60,481	60,481									
Warren,	1	156	.	702	100	100	13	34,040	34,040									
Washington,	.	.	.	.	.	.	.	25,600	19,200									
Montgomery,	.	.	.	.	.	.	.	5,300	5,300									
Tattnall,	.	.	.	.	.	.	.	2,749	2,749									
Telfair.																		
Pulaski,	.	.	.	.	.	.	2	500	750									
Laurens,	1	.	.	200	.	.	2	1,000	1,000									
Twiggs.																		
Wilkinson.																		
Baldwin,	.	.	.	.	.	.	4	5,000	5,000									
Jones,	.	.	.	.	.	.	7	3,000	3,000									
Putnam,	1	300	.	1,200	.	.	26	20,050	17,543 75									
Morgan,	.	2,335	.	9,340	.	.	31	6,108	6,108									
Randolph,	3	380	.	900	.	.	10	2,600	2,600									
Total amounts,	31	18,621	500	68,873	100	100	126	545,212	462,390 25	1	1,878	11,268	2	2,500	1,250	1	1,252,000	25,040

TERRITORY OF ORLEANS—Manufactures.

COUNTIES.	Cotton Goods in families, &c.		Stockings.		Spinning Wheels.	Looms.	Hats.			Gunsmiths.	Blacksmiths.	
	Yards made.	Value in dollars.	Pairs.	Value in dollars.			Hatteries.	Fur Hats.	Value in dollars.		Shops.	Value in dollars.
Orleans,	-	-	-	-	-	-	1	2,000	-	8	25	244,000
German Coast,	-	-	-	-	-	-	-	-	-	-	9	
Arcadia,	12,969	-	-	-	150	105	1	350	-	-	16	
La Fourche,	14,907	-	-	-	-	143	-	-	-	-	5	
Iberville,	13,188	-	300	300	92	77	1	60	-	-	5	
Point Coupé,	2,500	-	-	-	-	50	-	-	-	-	12	
Concordia,	15,000	-	-	-	180	52	-	-	-	-	4	
Ouachita,	2,305	-	-	-	-	26	2	250	-	1	4	
Natchitoches,	1,625	-	-	-	-	32	1	300	-	-	-	
Opelousas,	28,125	-	-	-	-	150	4	1,400	-	1	5	
Attakapas,	20,250	-	-	-	-	234	5	200	-	-	-	
Rapide,	22,311	-	-	-	96	124	-	-	-	-	2	
Total amounts,	133,180	106,544	300	300	518	993	15	4,560	36,480	10	87	244,000

COUNTIES.	Clock and Watch Makers.	Gold and Silver work, and Jewelry Shops.	Tin and Copper Shops.	Soap and Candles.					Tanneries.			
				Manufactories.	Pounds of Candles.	Pounds of Soap.	Value of Candles.	Value of Soap.	Number.	Hides.	Calf Skins.	Value in dollars.
Orleans,	20	40	30	1	-	150,000	-	-	6	8,000	6,950	
German Coast.												
Arcadia.												
La Fourche,	-	-	-	-	-	-	-	-	2	220		
Iberville,	-	-	-	2	5,314	11,888						
Point Coupé.												
Concordia.												
Ouachita,	-	-	-	-	-	-	-	-	1	-	400	
Natchitoches,	-	-	-	1	4,588	4,606						
Opelousas,	-	-	-	-	-	-	-	-	1	1,000		
Attakapas,	-	-	-	-	-	-	-	-	4	1,950		
Rapide,	-	-	-	-	-	-	-	-	2	2,400	40	
Total amounts,	20	40	30	4	9,902	166,294	1,980 40/100	19,955 28/100	16	13,570	7,390	65,270

COUNTIES.	Shoe Makers.			Distilleries.			Cabinet Makers.	Carriages made.	Block and Pump Makers.	Sugar.			American Sugar Makers.
	Number.	Pairs of Shoes, Boots, and Slippers.	Value in dollars.	Number.	Hogsheads, fifty gallons each, from Molasses.	Value in dollars.				Refineries.	Pounds.	Value in dollars.	
Orleans,	110	55,000	-	8	4,230	-	50	15	7	1	50,000	13,000	400
German Coast,	-	-	-	2	534								
Arcadia,	5	734											
La Fourche,	3	448	-	2	175								
Iberville,	16	1,968											
Point Coupé.													
Concordia,	5	250											
Ouachita,	3	300	-	-	-	-	2						
Natchitoches,	5	650											
Opelousas,	3	500	-	-	-	-	-	1					
Attakapas,	-	-	-	5	126								
Rapide,	12	1,414											
Total amounts,	162	61,264	122,528	17	*5,065	157,025	52	16	7	1	50,000	13,000	400

*Or 227,925 gallons.

ORLEANS—Manufactures continued.

COUNTIES.	Tobacco.		Potteries.		Drug Manufactories.	Ropewalks.			Gunpowder.			Salt.		
	Pounds.	Value in dollars.	Number.	Pieces.		Number.	Tons.	Value in dollars.	Mills.	Pounds.	Value in dollars.	Works.	Bushels.	Value in dollars.
Orleans,	-	-	-	-	9	2	89 1/5	21,428 57/100	1	15,000	11,250			
German Coast,	-	-	-	-	-	-	-	-	1					
Arcadia.														
La Fourche,	5,000	-	1	600										
Iberville.														
Pointe Coupé.														
Concordia.														
Ouachita,	-	-	-	-	2	-	-	-	-	-	-	1	600	350
Natchitoches,	-	-	-	-	-	-	-	-	-	-	-	2	9,600	5,760
Opelousas,	41,625													
Attakapas,	5,000													
Rapide.														
Total amounts,	51,625	9,033 76/100	1	600	11	2	89 1/5	21,428 57/100	2	15,000	11,250	3	10,200	6,110

TERRITORY OF ORLEANS—Articles of a doubtful nature, or Agriucltural.

COUNTIES.	Saw Mills.			Sugar Planters—works.			Bricks.		
	Number.	Feet.	Value in dollars.	Number.	Hogsheads of Sugar.	Value in dollars.	Kilns.	Number.	Value in dollars.
Orleans,	21	3,690,000	-	42	5,277	-	23	13,570,000	
German Coast,	-	-	-	38	3,142				
Arcadia,	2	-	-	8	910				
La Fourche,	2	210,000	-	2	300				
Iberville,	-	1,200,000							
Point Coupé.									
Concordia,	2	200,000							
Ouachita,	1	100,000	-	-	-	-	3	80,000	
Natchitoches,	1	160,000	-	-	-	-	1	160,000	
Opelousas,	-	-	-	-	-	-	2	200,000	
Attakapas.									
Rapide,	5	1,230,000	-	1	42				
Total amounts,	34	6,790,000	339,500	90	9,671	712,372 77	29	14,010,000	126,090

COUNTIES.	Tiles.		Indigo.			Molasses.		Cotton pressed.	
	Number.	Value in dollars.	Works.	Pounds.	Value in dollars.	Hogsheads.	Value in dollars.	Presses.	Value of work in dollars.
Orleans,	100,000	4,250	-	-	-	1,277	-	14	6,455 62
German Coast,	-	-	34	38,000	38,000	1,630			
Arcadia,	-	-	6	7,800	7,800	510			
La Fourche,	-	-	-	-	-	163			
Iberville.									
Point Coupé.									
Concordia.									
Ouachita.									
Natchitoches.									
Opelousas.									
Attakapas,	-	-	-	-	-	10			
Rapide.									
Total amounts,	100,000	4,250	40	45,800	45,800	3,590	59,235	14	6,455 62

TERRITORY OF MISSISSIPPI—Manufactures.

COUNTIES.	Cotton Goods, in families, &c.		Cotton Manufacturing Establishments.	Flaxen Goods, in families, &c.		Woollen Goods, in families, &c.		Looms.	Carding Machines.	Spindles.	Tin.		Tanneries.		Distilleries.
	Yards made.	Value in dollars.		Yards made.	Value in dollars.	Yards made.	Value in dollars.	Number.	Number.	Number.	Manufactories.	Value in dollars.	Number.	Value in dollars.	
Adams,	58,794	Averaged by the Marshal at 75 cts. per yard.	6	-	Averaged by the Marshal at 87½ cents per yard.	6,818	Averaged by the Marshal at $1 30 per yard.	166	-	343	1	7,200	2	16,500	1
Madison,	42,805		-	-		-		246	-	-	-	-	-	-	4
Jefferson,	33,747		1	-		-		127	-	30	-	-	2	9,000	
Wayne,	16,685		-	-		-		62							
Warren,	8,060		-	-		-		33							
Franklin,	16,650		-	-		-		68							
Baldwin,	11,950		-	-		-		41							
Claiborne,	28,375		2	150		580		98	-	60	-		2	7,290	
Wilkinson,	44,860		2	300		500		157	1	216	-	-	2	4,700	
Washington,	29,330		-	-		-		124	-	38	-	-	2	2,100	1
Amité,	51,216		4	-		-		208	-	120					
Total amounts,	342,472	256,854	22	450	393 75	7,898	10,267 40	1,330	1	807	1	7,200	10	39,590	6

LOUISIANA—Manufactures.

DISTRICTS AND SETTLEMENTS.	Spinning Wheels.	Looms.	Spinning Wheel Makers.	Hatteries.	Gunsmiths.	Blacksmiths.	Gold and Silver Work, and Jewelry shops.	Tin Plate Workers.	Copper and Brass Manufactories.	Leaden Shot Manufactories.	Soap and Candle Manufactories.	Tanneries.	Shoemakers.	Saddlers.
	Number.													
District of St. Charles.														
Ditto of St. Louis,	1,033	380	5	7	4	10	3	2	1	2	2	2	5	1
Ditto of St. Genevieve.														
Ditto of Cape Girardeau,	744	221	-	7	-	23	-	-	-	-	-	5	7	2
Ditto of New Madrid.														
Settlement on Hope Field and St. Francis.														
Ditto on the Arkansas.														
Total amounts,	1,777	601	5	14	4	33	3	2	1	2	2	7	12	3

DISTRICTS AND SETTLEMENTS.	Distilleries.	Breweries.	Boat Builders.	Cabinet Makers.	Chair Makers.	Wagon Makers.	American Cigar Makers.	Potteries.	Manufactories of Drugs.	Salt Works.	Printing Offices.	Doubtful Articles, or Agricultural.		
												Wheat Mills.	Horse Mills.	Saw Mills.
District of St. Charles.														
Do. St. Louis,	12	2	2	6	1	3	2	2	5	4	1	9	15	6
Do. St. Genevieve.														
Do. Cape Girardeau,	16	-	-	-	-	-	-	2	-	-	-	9	-	3
Do. New Madrid.														
Settlement Hope Field, and St. Francis.														
Do. on the Arkansas.														
Total amounts,	28	2	2	6	1	3	2	4	5	4	1	18	15	9

REMARKS.—The aggregate amount of the manufactures of Cape Girardeau, during the year 1810, was estimated at $34,657 25.

Only two districts are returned, and no quantities or values given.

TERRITORY OF INDIANA—Manufactures.

Divisions.	ASSISTANT MARSHALS.	Cotton Goods, in families, &c.		Mixed Goods and Cotton.		Cotton Manufacturing Establishments.	Flaxen Goods, in families, &c.		Blended and unnamed Cloths and Stuffs.	
		Yards made.	Value in dollars.	Yards made.	Value in dollars.		Yards made.	Value in dollars.	Yards made.	Value in dollars.
1st.	George F. Pope,	11,699	9,074 25	1,550	1,240	1	4,066	1,355 33		
2d.	William Mager,	17,600	15,400 00	-	-	-	52,445	27,222 50		
3d.	James Crow, -	-	-	-	-	-	-	-	20,103	15,077 25
4th.	Joseph Brown, -	19,665	9,832 50	13,775	8,265	-	27,117	10,846 80		
5th.	John M'Candless,	-	-	-	-	-	-	-	41,400	31,671 00
6th.	Spier Spencer, -	6,013	-	343	-	-	9,112			
	Total amounts,	54,977	34,306 75	15,668	9,505	1	92,740	39,424 63	61,503	46,748 25

Divisions.	ASSISTANT MARSHALS.	Woollen Goods, in families, &c.		Cotton and Wool Spun in Mills. Value in dollars.	Spinning Wheels.	Looms.	Naileries.		
		Yards made.	Value in dollars.		Number.		Number.	Pounds.	Value in dollars.
1st.	George F. Pope,	-	-	150	-	128			
2d.	William Mager,	19,378	29,067	-	1,350	467			
3d.	James Crow, -	-	-	-	-	156			
4th.	Joseph Brown, -	-	-	-	-	280	1	20,000	4,000
5th.	John M'Candless,	-	-	-	-	188			
6th.	Spier Spencer, -	-	-	-	-	37			
	Total amounts,	19,378	29,067	150	1,350	1,256	1	20,000	4,000

Divisions.	ASSISTANT MARSHALS.	Tanneries.			Distilleries.			*Wine.		Gunpowder.		
		Number.	Hides.	Value in dollars.	Number.	Gallons.	Value in dollars.	Gallons.	Value in dollars.	Mills.	Pounds.	Value in dollars.
1st,	George F. Pope,	2	-	300	2	-	100					
2d,	William Mager,	4	-	800	8	11,200	5,600	2,400	6,000			
3d,	James Crow, -	-	-	-	1	1,500	750					
4th,	Joseph Brown, -	8	2,300	6,250	13	18,450	7,380	-	-	3	3,600	1,800
5th,	John M'Candless,	4	-	1,950	4	4,800	2,400					
6th,	Spier Spencer, -											
	Total amounts,	18	2,300	9,300	28	35,950	16,230	2,400	6,000	3	3,600	1,800

TERRITORY OF INDIANA—Articles of a Doutful Nature or Agricultural.

Divisions.	ASSISTANT MARSHALS.	Wheat Mills.			Maple Sugar.		Horse Mills.		Grist Mills.			Saw Mills.		
		No.	Barrels.	Value in dollars.	Pounds.	Value in dollars.	No.	Bushels.	No.	Bushels.	Value in dollars.	No.	Feet.	Value in dollars.
1st,	George F. Pope.													
2d,	William Mager,	.	.	.	.	.	.	.	9	.	.	8		
3d,	James Crow.													
4th,	Joseph Brown,	1	1,500	7,500	50,000	5,000	3	7,000	10	40,900	40,900	6	390,000	3,900
5th,	John M'Candless,	.	.	.	.	.	.	.	13	.	3,800			
6th,	Spier Spencer.													
	Total amounts,	1	1,500	7,500	50,000	5,000	3	7,000	32	40,900	44,700	14	390,000	3,900

* Made of the Madeira and Cape of Good Hope grape. The counties are not ascertained.

TERRITORY OF ILLINOIS—Manufactures.

COUNTIES.	Blended and unnamed Cloths and Stuffs.		Spinning Wheels.	Looms.	Blacksmiths.	Tanneries.			Shoemakers.	Saddlers.	Distilleries.		
	Yards made.	Value in dollars				No.	Hides.	Value in dollars.			No.	Gallons.	Value in dollars.
St. Clair,	36,596	21,957 60	630	260	15	5	1,300	7,750	6	3	8	10,200	8,670
Randolph,	53,443	32,065 80	.	200	.	4	.	.	.	.	11		
Total am'ts,	90,039	54,023 40	630	460	15	9	1,300	7,750	6	3	19	10,200	8,670

COUNTIES.	Boats.		Cabinet makers.	Cooper Shops.	*Articles of a doubtful nature or Agricultural.*								
					Wheat Mills.			Saw Mills.			Maple Sugar.		
	Builders.	Value in dollars.			Number.	Barrels.	Value in dollars.	Mills.	Feet.	Value in dollars.	Camps.	Pounds.	Value in dolls.
St. Clair,	2	1,260	6	7	5	6,440	32,200	5	480,000	12,000	78	15,600	1,950
Randolph.													
Total am'ts,	2	1,260	6	7	5	6,440	32,200	5	480,000	12,000	78	15,600	1,950

TERRITORY OF MICHIGAN—Manufactures.

DISTRICTS.	Flaxen and Hempen Goods.		Woollen Goods, in families, &c.		Looms.	Spinning Wheels.	Hats.			Soap and Candles.				
	Yards made.	Value in dollars.	Yards made.	Value in dollars.			No.	Hats.	Value in dollars.	Manufactories.	P'ds of Candles.	Pounds of Soap.	Value of Candles.	Value of Soap.
Detroit, -	421	316	1,300	1,300	6	120	1	400	2,800	4	6,500	37,000	2,356	4,750
Erie, -	795	782	1,015	982	9	-	1	200	1,000					
Huron, -	-	-	90	90	2									
Michilimackinac.														
Total amounts,	1,216	1,098	3,405	2,372	17	120	2	600	3,800	4	6,500	37,000	2,356	4,750

DISTRICTS.	Tanneries.			Saddlers.			Distilleries.			*Articles of a doubtful nature, or Agricultural.*				
										Grist Mills.	Horse Mills.	Wind Mills.	Merino Sheep.	Common and Merino.
	No.	Hides.	Value in dollars.	No.	Saddles and Bridles.	Value in dollars.	No.	Gallons.	Value in dollars.					Total number.
Detroit, -	2	1,100	6,600	1	60	720	2	8,200	6,000	4	2	1	1	1,000
Erie, -	2	160	550	-	-	-	2	3,500	2,625					
Huron, -	1	100	600	-	-	-	3	8,000	4,847					
Michilimackinac,	-	-	-	-	-	-	1	700	700					
Total amounts,	5	1,360	7,750	1	60	720	8	20,400	14,172	4	2	1	1	1,000

DISTRICT OF COLUMBIA—Manufactures.

COUNTIES.	Cotton Goods, in families, &c.		Cotton Manufacturing Establishments.			Blended, and unnamed Cloths and Stuffs.		Spinning Wheels.	Looms.
	Yards made.	Value in dollars.	Number.	Yards made.	Value in dollars.	Yards made.	Value in dollars.		
Washington,	-	-	1	9,000	4,500	20,000	20,000	-	45
Alexandria,	26,000	19,500	2	16,000	8,000	-	-	328	65
Total amounts,	26,000	19,500	3	25,000	12,500	20,000	20,000	328	110

COUNTIES.	Carding Machines.			Labor-saving Machinery.					Hatteries.		
	Number.	Pounds.	Value in dollars.	Drawing & Roving Machines.	Looms, with fly shuttles.	Reels.	Spinning frames.	Spindles.	Number.	Fur Hats.	Value in dollars.
Washington,	-	-	-	-	-	-	-	-	6	12,000	60,000
Alexandria,	2	26,000	13,000	8	3	1	2	108			
Total amounts,	2	26,000	13,000	8	3	1	2	108	6	12,000	60,000

COUNTIES.	Tanneries.	Distilleries.	Breweries.			Sugar Refineries.			Paper Mills.	Glass Works.		
			Number.	Barrels.	Value in dollars.	Number.	Pounds.	Value in dollars.		Works.	Square feet.	Value in dollars.
Washington,	3	-	2	1,500	9,000	-	-	-	1	1	300,000	36,000
Alexandria,	2	4	1	1,400	8,400	2	800,000	144,000				
Total amounts,	5	4	3	2,900	12,400	2	800,000	144,000	1	1	300,000	36,000

COUNTIES.	Potteries.		Rope Walks.			Suspender Manufactories.			*Articles of a doubtful nature, or Agricultural.* Grist Mills.			
	Number.	Value in dollars.	Number.	Tons.	Value in dollars.	Number.	Dozens.	Value in dollars.	Number.	Bushels of Meal.	Barrels of Flour.	Value in dollars.
Washington,	-	-	3	580	232,000	-	-	-	3	15,000	25,000	211,250
Alexandria,	1	3,000	3	400	160,000	1	200	2,000	3			
Total amounts,	1	3,000	6	980	392,000	1	200	2,000	6	15,000	25,000	211,250

PHILADELPHIA, IN THE UNITED STATES OF AMERICA, *May 30th*, 1813.

TENCH COXE.

13th CONGRESS.] No. 408. [2d SESSION.

UNSETTLED ACCOUNTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 31, 1814.

WAR DEPARTMENT, *January 28th*, 1814.

SIR:

Conformably to a resolution of the honorable the House of Representatives, of the 30th of July last, requiring the Secretary of War to lay before the House a view of the unsettled accounts in the offices of the accountant of this Department, and of the paymaster of the army, and to suggest measures to secure the accountability of public agents and to prevent the accumulation of unsettled accounts connected with the War Department, I have to report, that a satisfactory view of the unsettled accounts in either of these offices has not been, and (agreeably to the enclosed statements of the paymaster of the army and of the accountant) cannot be, rendered by them, within any definite period of time.

The better to secure the accountability of public agents, and to prevent the accumulation of unsettled accounts, I have the honor to "suggest"—

1st. That an office be established, in which all accounts, whether in specie or in kind, connected with the military and Indian departments, shall be adjusted, audited, and settled, conformably to rules and regulations to be prescribed by the Treasury Department; and

2d. That, to render efficient the pay department of the army, which is now but adapted to a small and peace establishment, and to secure the regular and punctual payment of the troops, a new organization be adopted, to consist of a Paymaster General of the armies of the United States, with such deputy, district, and assistant paymasters, as the exigencies of the service may require, neither of whom shall belong to the line of the army.

With great respect, I have the honor to be, sir, your most obedient servant,

JOHN ARMSTRONG.

The SPEAKER *of the House of Representatives of the United States.*

ARMY PAY OFFICE, *City of Washington, January 18th*, 1814.

SIR:

In the estimate which I had the honor of submitting to you for the compensation of clerks in this office, for the year 1814, I confined myself to the amount appropriated for the year 1813, under the impression that any increase which the public service might call for would be more properly brought to your view in the report which I was then about preparing. I have since thought, however, that it might as well be made the subject of a separate communication.

For the due examination and adjustment of the heavy and voluminous accounts of the several sub-paymasters of the army and militia, and of numerous recruiting officers, which are already rendered, and daily coming in, together with the current business of the office, I consider it my duty to suggest that an additional appropriation of at least 4,000 dollars, for compensation of clerks in the year 1814, appears to be highly necessary.

I would also beg leave to suggest the propriety of an appropriation of $1,547 22 for contingencies of the office, (1,000 of which on account of the year 1814) for the purpose of paying for books, stationary, printing, fuel, and other necessary expenses, including a debt already contracted for those articles, for the use of the office, for the last six months of the year 1813, of $547 22.

The books, stationary, and printing, have heretofore (until the 1st of July, 1813,) been paid for out of the general contingent fund of the War Department; but, if an appropriation be specifically made for those objects, as herein suggested, it will relieve the contingent fund of the War Department from them, relieve the officers of that Department from the settlement of the accounts, and remove the difficulties which at present exist respecting the construction of the laws on the subject.

I have the honor to be, most respectfully, sir, your obedient servant,

ROBERT BRENT, *Paymaster of the Army.*

The Honorable JOHN ARMSTRONG, *Secretary of War.*

ARMY PAY OFFICE, *City of Washington, January 24th*, 1814.

SIR:

I have been for some time endeavoring to make up a report conformably to the views of the honorable the House of Representatives, as expressed in their resolution of the 30th of July, 1813, and of your letter to me of the 4th of August last, but find it totally impracticable to make one by any means satisfactory to myself, or which would convey correctly the information which it would seem the resolution contemplated; and for the following reasons:

The debits and credits of the several sub-paymasters, recruiting officers, and others, who receive public moneys from this office, are constantly fluctuating; so also are the immense masses of accounts which are daily transmitted to it. Scarcely a mail leaves the city, east, west, north, or south, but carries with it remittances to the above mentioned officers. Scarcely a mail arrives from any of the four points of the compass but comes loaded with their accounts and vouchers. Not a day passes over but some of them are examined and settled at this office: hence it will appear perfectly impossible to give any thing like the true state of open unsettled accounts, and I must beg the favor of you to state these circumstances to the honorable Chairman of the Committee of Ways and Means who introduced the resolution.

The letter which I had the honor of addressing to you on the 18th instant, is calculated for that part of the resolution which relates to measures tending to prevent the future accumulation of unsettled accounts in this office.

I am, very respectfully, sir, your most obedient,

ROBERT BRENT, *Paymaster of the Army.*

The Honorable JOHN ARMSTRONG, *Secretary of War.*

DEPARTMENT OF WAR, *Accountant's Office, January 21st*, 1814.

SIR:

I duly received your letter of the 4th of August last, wherein you require to be furnished, by the 1st of November following, with a "statement of the unsettled accounts in this office, showing as well the amount of moneys which have been advanced by the Government, and the time when advanced or paid, as the amount of vouchers

rendered by the individuals charged, the causes which have occasioned the delay of settling the accounts of the several agents and individuals who have received money from the appropriations made for the War Department, noting the time when their agencies or contracts expired, as well as the balances and amount of each now remaining unsettled." Since which my attention has been devoted to the accomplishment of the objects required; but such has been the great increase of the business of the office, that I have hitherto found it impracticable to furnish the statements: they are in a state of progression, and may possibly be completed during the present session of Congress.

In order to place you in possession of some of the leading causes of this delay, I will take the liberty to bring to your view the course that the business takes in its progress through this office.

It will be recollected that all the moneys appropriated for, and expended in, the War Department, are drawn from the treasury, by warrants drawn by the Secretary of War, and countersigned by the Accountant, the amount of which, during the year ending on the 30th of September last, has exceeded nineteen millions of dollars. These warrants are all recorded in this office, and separate accounts kept of each specific appropriation out of which they are drawn, of which annual statements are furnished to Congress. The warrants thus drawn, are either for advances directed by the Secretary of War, or for balances ascertained on settlements made by the Accountant. For the advances, the persons receiving them are charged and held accountable on the books of this office, and the settlements are made in conformity to law and established regulations, or by authority from the Secretary of War. All these transactions are entered on the books of the office, and quarter yearly statements of them are made out, and the accounts accompanying them transmitted to the treasury for examination and revision.

In the prosecution of these duties it will readily occur to you, sir, that, where the expenditures of the Department exceed so far in amount those of ordinary years, the business of accounts must necessarily increase in a correspondent degree, even if the system according to which the business is transacted, were as well calculated for the one as the other. This I cannot avoid stating is not the case; and with the view of showing wherein the difference is most prominent, I will take the liberty of stating that part of the business in relation to advances and the manner they are now accounted for.

1st. As it regards the Quartermaster General's department.

It will be recollected that, by the acts of Congress establishing a Quartermaster General's department, the Quartermaster General is expressly exonerated from any responsibility for his deputies: the consequence is, that advances are made to the quartermaster generals, which they distribute to the several officers of their departments; these again advance moneys to others, and consequently, when one personal account is adjusted, it gives rise to a number of others, and in this manner the duties of this office, in relation to that department are increased to a degree more readily imagined than described.

2d. As it regards the recruiting service.

Officers commanding recruiting districts are furnished with money in advance, with which they are charged. These are branched out to officers of every grade in the army, with each of whom separate accounts are opened and settlements are required to be made at this office, and the same remark applies to this branch of the business, as it regards the number of personal settlements, as that made in relation to accounts of the Quartermaster's department.

3d. As it regards the Pay department.

The course pursued is, for the Paymaster of the army to receive advances for the pay, subsistence, and forage, of the army, and for bounties and premiums, with which he is charged on the books of this office. His payments consist principally in advances to paymasters of districts, and to officers for recruiting. The district paymasters advance money to the regimental paymasters, and others, for the pay, &c. of the army, and by this process, when the Paymaster of the army exhibits his accounts for adjustment, their settlement occasions the opening of a multitude of accounts, all of which are to be ultimately settled in this office.

4th. Commissary General's department.

Advances are made from this office to the Commissary General of Purchases, and to every deputy commissary in service; separate accounts from each are received and adjusted at this office, to a very great extent: for, independent of the number of accounts which the advances are calculated to produce, the system directed by the act of the 3d March, 1809, by which every person has a distinct account opened under each specific appropriation out of which the moneys are advanced to him, the number of accounts which an agent of purchases, for instance, has open, amounts to ten or twelve, for each of which he renders quarter yearly accounts and vouchers, which are to be settled and entered on the books of this office.

When it is recollected that all these transactions are to be placed on record on the books of this office, that the accounts are all to be settled, the balances ascertained and paid, without any other examination than that which they receive at this office, I flatter myself that it will be found that all has been done which it was practicable to do with the force employed in the office, and under the circumstances above mentioned, and that causes, not within my control, have prevented my complying with the contents of your letter within the time required.

I have thus, sir, mentioned some of the prominent features of the system, according to which a part of the duties of this office are performed, and some of the difficulties incident to that system. I could proceed to state the increased labor and time necessary to the adjustment of the great accumulation of personal accounts, the very great and increasing correspondence of the office consequent to that accumulation; but it will doubtless occur to you, sir, that, from what has been stated, some alteration has become indispensably necessary to the regular and punctual performance of the public business of this office; and the subject is accordingly respectfully submitted to you as the head of the War Department.

I am, sir, very respectfully, your most obedient servant,

WILLIAM SIMMONS.

The Honorable JOHN ARMSTRONG, *Secretary of War.*

13th Congress.] No. 409. [2d Session.

DRAWBACK OF DUTIES ON EXPORTS TO NEW ORLEANS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 2, 1814.

Mr. Newton, from the Committee of Commerce and Manufactures, to whom was referred the memorial of Joshua Sands, late Collector of the Customs for the port of New York, submitted the following statement of facts:

That, from the —— day of April, in the year 1797, to the —— day of June, in the year 1801, Joshua Sands was Collector of the Customs for the port of New York. That, prior to the 1st day of July, in the year 1799, a drawback of duties was allowed on the exportation of merchandise to New Orleans, which, at that time, and for several years subsequent to that date, was one of the dependencies of Spain. That by the seventy-fifth section of the act, entitled "An act to regulate the collection of duties on imports and tonnage," which act passed the second day of March, 1799, and went into operation on the first day of July following, the former act, allowing the drawback of duties on merchandise exported to the dependencies of any foreign State or kingdom adjoining to the United States, was repealed. That Joshua Sands, misapprehending the true import of the said seventy-fifth section, issued debentures for merchandise exported to New Orleans, some of which, to the amount of twenty-nine thousand four hundred and seventy-seven dollars and fifty-nine cents, he paid before he was conscious of his misapprehension of the law When the other debentures issued by him became due, and were presented for payment, he refused to pay the same. Samuel Corps, who held some of those debentures, petitioned Congress for the amount thereof, which was paid over to him, as will appear by reference to the act for the relief of the said Samuel Corps, passed the twenty-fifth day of February, 1804.

The committee further state, that so much of the said twenty-fifth section of the above recited act, as prohibited the allowance of drawback of duties on the exportation of merchandise to New Orleans, was repealed by an act which passed the 5th day of April, 1800, entitled "An act to allow a drawback of duties on goods exported to New Orleans," and therein to amend the act, entitled "An act to regulate the collection of duties on imports and tonnage."

From this statement of facts, the committee have formed this opinion: that it was not the intention of the National Legislature, in revising and modifying the former act for the collection of duties, by that which passed in 1799, to prohibit the exportation of merchandise to New Orleans, with an allowance of the drawback of duties. The real object of the law was to prevent exportation with this privilege to merchandise shipped to any of the colonies of Great Britain, adjoining the United States. The act of Congress which passed the 5th day of April, 1800, repealing so much of the seventy-fifth section of the act of 1799, which prohibited the exportation of merchandise with allowance of the drawbacks, to New Orleans, is a clear and satisfactory proof that the Spanish dominions adjoining the United States were included through inadvertence.

The promptitude with which a repeal was effected, the first opportunity which presented itself to Congress, removes every doubt from the subject.

If, however, additional evidence of the intention of Congress be wanting to establish the fact, that evidence is found in, and confirmed by, the act granting relief to Samuel Corps, by which he was paid the amount of the debentures which had been issued by Joshua Sands, and which the said Sands refused to pay on discovering his misinterpretation of the law. The error of Mr. Sands was an error of judgment, to which the best and wisest men are liable. In no instance could he be personally interested or benefitted by such a construction of the law. A suit has lately been instituted against him for the amount of the drawbacks paid by him. He solicits the National Legislature to pass an act which shall authorize the accounting officer of the Treasury Department to allow him credit on his accounts for the amount of the drawbacks paid by him. So much are the committee persuaded, from a full view of this case, that relief is reasonably asked, and ought to be granted, that they have instructed their chairman to ask for leave to report a bill for the relief of Joshua Sands, late Collector of the Customs for the port of New York.

13th Congress.] No. 410. [2d Session.

ARTICLES, FOREIGN AND DOMESTIC,

Consumed in clothing the Army and Navy of the United States, in the year 1813, *and an estimate for* 1814.

COMMUNICATED TO THE SENATE, FEBRUARY 3, 1814.

To the Senate of the United States:

I transmit to the Senate of the United States reports of the Secretary of War and Secretary of the Navy, complying with their resolution of the 3d ultimo.

JAMES MADISON.

February 3, 1814.

War Department, *February* 1, 1814.

Sir:

I beg leave to submit to you the following documents on the subject of the resolution of the Senate of the 3d ultimo, in relation to the quality of woollen goods provided for the army, during the last year, &c. and have the honor to be, sir, with the highest respect, your most obedient servant,

JOHN ARMSTRONG.

The President.

Commissary General's Office, *Philadelphia, January* 29, 1814.

Sir:

In obedience to the resolution of the Senate, of the 3d of January, 1814, transmitted in your letter of the 4th instant, requiring an account of the quantity of blankets, and other woollen goods, provided for the army, during the year 1813; distinguishing, as far as practicable, such as were of foreign, from those of domestic manufacture; also, an estimate of the quantity of the same goods that may be judged necessary, for the like purposes, for the present year; I have the honor of transmitting the enclosed statements, viz:

No. 1. Of woollen goods, of domestic origin, manufactured within the United States, purchased during the year 1813.

No. 2. Of cotton goods, also of domestic origin, also manufactured and purchased as above.

No. 3. Of sundries, made of leather, metal &c. of like origin, manufacture, &c. &c.

No. 4. Of woollen goods, of foreign origin and manufacture, imported into the United States, purchased during the year 1813.

No. 5. Of cotton goods, &c. &c. of like origin and manufacture, imported and purchased as above.

No. 6. Estimate of the quantity of the same goods, that may be necessary for the like purpose, for the year 1814.

Permit me to observe that, although large quantities of foreign cloths, for coats and overalls, were purchased during the year 1813, as well as linens of various kinds, and articles for facing military clothing; also, flannels, for shirts, baizes, for stocks, &c., &c., yet such has been the rapid progress of manufactures in this country, that, for the service of the present, and, if they continue to progress as they have, for future years, I may confidently rely on the resources of our own country, and on our own manufacturers, for every article of clothing required for the army, with the exception of blankets, and they are excepted for the present year *only*.

It is true that the prices of articles, manufactured from *wool* and *cotton*, have increased; and that the average prices of the year 1814 will exceed those of 1813. Yet, inasmuch as the money paid for the goods remains in this country, and is circulated among our own citizens, this advantage is considered by me as a full equivalent for a moderate advance on domestic goods—even if the prices should exceed that paid for those that have been imported; and the article is uniformly more durable than the like article imported, and, taking the circumstance into view, the American article is, in reality, less expensive than the foreign.

British woollens have advanced in price fully in proportion to the enhanced price of wool, in this country. Foreign cloths, of proper quality for coats, cannot now be purchased at a price less than $3 50 per yard; and three point blankets, at $4 50 to $5 each.

If it could be made to comport with the views of Congress, to appropriate moneys for providing for the wants of the army, one year before hand; for instance, to make the appropriation for 1815 during the present session, or even to appropriate (say 500,000 dollars) for the supplies of next year, the money could be profitably applied in the purchase of blankets, woollen and cotton goods. It would give the purchasing officer an advantage in the market, which late and limited appropriations never afford.

All which is respectfully submitted to the consideration of the Secretary of War.

CALLENDER IRVINE, *Commissary General of Purchases.*

General JOHN ARMSTRONG, *Secretary of War.*

No. 1.

Statement of materials for Clothing, purchased by the Commissary General's Department, during the year 1813, *being of domestic origin, and manufactured from wool, within the United States.*

	ARTICLES PURCHASED.	Uses to which the articles purchased are to be applied.	Average prices.	REMARKS.
59,958	yards 6-4 cloths, blue,	For coats,	$2 88	Per yard.
2,558	do. do. scarlet,	music do.	5 00	Do.
168,821	do. 3-4 wool kersey,	vests and overalls,	1 00	Do.
19,577	do. flannel,	shirts,	53	Do.
5,393	do. serge,	facings,	53	Do.
28,459	felt caps,	infantry,	87	Each.
5,902	do.	artillery,	1 00	Each.
53,797	plumes,	troops generally,	22½	Each.
1,752	groce binding,	coats,	1 12½	Per groce.
10,800	worsted cord,	do.	75	Per hundred yards.
1,825	bucktail plumes,	infantry,	33	Each.
6,141	pompons,	troops generally,	28	Each.
7,705	blankets,	do.	3 15	Each.
24,100	knit socks, pairs,	do.	18	Per pair.
183,170	stockings, do.	do.	49¼	Do.
2,500	list socks, do.	do.	75	Do.
132	pieces of flannel,	shirts,	28 32	Per piece.
315	yards of flushing,	watch coats,	2 50	Per yard.

COMMISSARY GENERAL'S OFFICE, *Philadelphia, January* 29, 1814.

CALLENDER IRVINE,
Commissary General of Purchases.

General JOHN ARMSTRONG, *Secretary of War.*

No. 2.

Statement of materials for Clothing, purchased by the Commissary General's Department, during the year 1813, *being of domestic origin, and manufactured from cotton, within the United States.*

	ARTICLES PURCHASED.	Uses to which the articles are applied.	Average prices.	REMARKS.
267,044	yards cotton drilling,	Overalls & round jackets,	33½	Per yard.
813,684	yards cotton shirting,	For shirts,	32¾	Do.
8,271	pounds cotton thread,	sewing,	$1 33	Per pound.
77,750	yards cotton cord,	coats,	60	Per hundred yards.
8,054	cotton epaulettes,	serg'ts & corporals,	29½	Each.
38,099	cotton bands and tassels,	hats,	8¼	Each.
8,280	yards cotton fringe,	rifle clothing,	5	Per yard.

COMMISSARY GENERAL'S OFFICE, *Philadelphia, January* 29, 1814.

CALLENDER IRVINE,
Commissary General of Purchases.

General JOHN ARMSTRONG, *Secretary of War.*

No. 3.

Statement of articles purchased by the Commissary General's Department, during the year 1813; *being of domestic origin, and manufactured from leather, metal, tow &c., within the United States.*

	ARTICLES PURCHASED.	Uses to which the articles are applied.	Average prices.	Remarks.
22,031	groce of buttons,	For vests,	43	Per groce.
33,395	do. do.	coats,	87	do.
253,965	pairs shoes,	troops generally,	$1 02	pair.
2,386	do. boots,	dragoons,	5 55	do.
18,517	leather caps,	infantry,	1 69	each.
110,380	yards brown linen,	sleeve linings, &c.	36	per yard.
46,649	do. tow do.	ditto.	18	do.
70,041	plates, brass and white metal,	caps,	15	each.
88,875	leather stocks,	troops generally,	11½	do.
32	pair silk tassels,	dragoons, musicians,	2 50	do.
30	yards do. fringe,	ditto.	50	per yard.
1,180	leather caps,	dragoons,	2 59	each.
655	groce of buttons,	dragoon's clothing,	1 00	per groce.
66,015	cockades and eagles,	troops generally,	8	each.

COMMISSARY GENERAL'S OFFICE, *Philadelphia, January* 29, 1814.

CALLENDER IRVINE, *Commissary General of Purchases.*

GENERAL JOHN ARMSTRONG, *Secretary of War.*

No. 4.

Statement of the materials for Clothing, purchased by the Commissary General's Department, during the year 1813, *being of foreign origin, and manufactured from wool, imported into the United States.*

	ARTICLES PURCHASED.	Uses to which the articles are applied.	Average prices.	Remarks.
62,041	yards 6-4 cloth	For coats,	$3 04	Per yard.
15,141	do. do.	overalls,	2 58	do.
24,787	point blankets,	troops generally,	3 05	each.
603	wrapping do.	do.	2 76	do.
382	pieces duffil,	do.	56 00	per piece.
1696	yards flushing,	watch coats,	2 00	yard.
4,350	do. coating,	do.	1 58	do.
7,965	do. lion skin,	do.	1 65	do.
11,480	do. bocking baize,	socks,	1 19	do.
5,040	do. 6-4 kersey,	overalls,	2 00	do.
1,480	do. 3-4 do.	do.	95	do.
9,060	do. fearnought,	watch coats,	1 85	do.
1,394	rose blankets,	troops generally,	6 00	each.
211	yards kerseymere,		2 30	per yard.
11	pieces bombazette,	facing coats & lining,	25 00	piece.
1,269	yards serge,	do.	70	per yard.
1,264	do. flannel,	shirts,	24 31	per piece.
34,261	do. do.	do.	70	yard.
282	pieces baize,	socks,	31 00	piece.
233	do. bocking baize,	backs of vests,	25 00	do.
1	do. jersey stripe,	do.	25 00	do.
62	yards 7-8 cloth,	facing,	4 22	yard.
53	do. white kerseymere,	drag. music, clothing,	2 82	do.
56	do. 6-4 scarlet cloth,	facing coats,	4 36	do.
3,841	pairs stockings,	troops generally,	70	per pair.

COMMISSARY GENERAL'S OFFICE, *Philadelphia, January* 29, 1814.

CALLENDER IRVINE,
Commissary General of Purchases.

GENERAL JOHN ARMSTRONG, *Secretary of War.*

No. 5.

Statement of materials for Clothing, purchased by the Commissary General's Department, during the year 1813; *being of foreign origin and imported into the United States, manufactured from cotton, flax, &c.*

	ARTICLES PURCHASED.	Uses to which the articles are applied.	Average prices.	Remarks.
7,295	yards brown linen,	For sleeve lining, &c.	40½	Per yard.
108,799	ells osnaburg,	fatigue clothing,	27	ell.
11,895	do. ticklenburg,	do.	48	do.
7,065	yards muslin,	shirts,	41	yard.
43	do. dowlass,	do.	50	do.
66	pieces Russia drilling,	fatigue clothing,	$17 00	piece.
2,156	pounds thread,	making clothing,	1 66	pound.
210	doz. pieces tapes,	infantry coats,	1 75	dozen.
1,273	pieces muslin,	shirts,	4 25	piece.
535	do. platillas,	do.	16 00	do.
81	do. rowans,	do.	33 00	do.
241	do. creas,	do.	33 00	do.
228	do. brittanias,	do.	4 25	do.
927	do. Russia sheeting,	sheets,	23 33	do.

COMMISSARY GENERAL'S OFFICE, *Philadelphia, January* 29, 1814.

CALLENDER IRVINE,
Commissary General of Purchases.

GENERAL JOHN ARMSTRONG, *Secretary of War.*

Estimate of the quantity of materials, &c. necessary to be provided for 54,162 *complete suits of Clothing for the United States' Army, for the year* 1814.

	Yards 6-4 Cloth, for Coats.	Yards 3-4 Kersey, for Vests.	Yards 3-4 Kersey, for Winter Overalls.	Yards Cotton Drilling, for Summer Overalls.	Yards Muslin, for Shirts.	Leather Caps, for Infantry.	Leather Caps, for Dragoons.	Leather Caps, for Artillery.	Leather Caps, for Light Artillery.	Leather Caps, for Riflemen.	Yards brown Linen, for Fatigue Frocks.	Pairs of Shoes.	Pairs of Boots.
Materials, &c. required,	81,243	40,622	324,972	324,972	589,944	45,900	1,602	5,120	780	760	162,486	213,444	3,204

	Yards Flannel, for Socks.	Yards Flannel, for Shirts.	Pairs of Stockings.	Blankets.	Leather Stocks.	Cap Plates.	Yards black Cloth, for Gaiters.	Pompons.	Bands and Tassels.	Cockades and Eagles.	Epaulettes.
Materials, &c. required,	17,387	60,000	104,324	54,162	54,162	54,162	19,425	54,162	54,162	54,162	6,300

	Trimmings for 51,800 pair black Cloth Gaiters.				Trimmings for 49,500 Suits of Infantry Clothing.					For backs and linings of Infantry Vests.	
	Yards Linen.	Skeins of Thread.	Groce Buttons.	Leather Straps.	Yards Muslin.	Yards Linen.	Yards Tape.	Groce Buttons.	Skeins Thread.	Yards coarse Kersey.	Yards coarse Flannel.
Materials, &c. required,	12,950	155,400	10,971	103,600	86,063	22,949	160,650	18,168	642,600	22,950	34,425

Estimate continued.

	Trimmings for 780 Suits of Light Artillery Clothing.							For backs and linings of L't Art'y Vests.		Trimmings for 760 Suits of Rifle Clothing.				
	Yards Muslin.	Yards Linen.	Yards blue Serge.	Yards blue Cord.	Yards Tape.	Groce Buttons.	Skeins Thread.	Yards coarse Kersey.	Yards coarse Flannel.	Yards Muslin.	Yards Linen.	Groce Buttons.	Skeins Thread.	Yards Fringe.
Materials, &c. required,	1,170	390	390	8,580	2,730	374	11,700	390	585	1,140	475	455	14,640	8,280

	For backs and linings of Rifle Vests—woollen.		Materials for 760 Linen Vests, for Riflemen.				Trimmings for 5,120 Suits of heavy Artillery Clothing.						
	Yards coarse Kersey.	Yards coarse Flannel.	Yards Drilling.	Yards Muslin.	Groce Buttons.	Skeins Thread.	Yards Muslin.	Yards Linen.	Yards Serge.	Yards Cord.	Yards Tape.	Groce Buttons.	Skeins Thread.
Materials, &c. required,	380	570	1,140	190	48	1,520	7,680	2,560	2,560	56,320	17,920	2,098	92,160

	For backs and lining of heavy Artillery Vests.		Trimmings for 1,602 Suits of Light Dragoon Clothing.					For backs and lining of Dragoon Vests.		Trimmings for 108,332 pair Linen Overalls.		
	Yards coarse Kersey.	Yards coarse Flannel.	Yards Muslin.	Yards Binding.	Skeins Thread.	Groce Buttons.	Yards Linen.	Yards coarse Kersey.	Yards coarse Flannel.	Yards Linen.	Skeins Thread.	Groce Buttons.
Materials, &c. required,	2,560	3,940	2,403	16,020	28,035	945	400	800	1,200	13,500	379,134	6,018

	Materials for 2,807 Watch Coats.					Materials for 1,602 Dragoon Cloaks.				
	Yards Cloth.	Yards Flannel or Baize.	Yards Linen.	Dozen Buttons.	Skeins Thread.	Yards blue Cloth.	Yards Serge.	Yards Linen.	Skeins Thread.	Hooks and Eyes; pairs.
Materials, &c. required,	15,439	4,211	4,211	2,807	22,456	9,612	2,000	1,602	9,672	1,602

The above estimate comprehends materials to clothe 54,162 men; of which 49,500 are Infantry,
1,602 " Light Dragoons,
5,120 " heavy Artillery,
760 " Riflemen, and
780 " Light Artillery.

Total, 54,162

COMMISSARY GENERAL'S OFFICE,
Philadelphia, January 29, 1814.
CALLENDER IRVINE, *Commissary General of Purchases.*

General JOHN ARMSTRONG, *Secretary of War.*

NOTE. In addition to the above, I am directed to provide 1,500 blankets, 3,000 bed sacks, 3,000 sheets, and 2,450 pillow cases, for the Hospital Department; and, on the *whole estimate*, 10 per cent. should be added, to cover *losses*, *extra issues*, &c. &c.

NAVY DEPARTMENT, *January* 12, 1814.

SIR:

In conformity with the resolution of the Senate on the 3d instant, I have now the honor to enclose an account of the blankets and other woollen goods provided for the navy during the last year, as far as it can be ascertained from the accounts rendered; but as those accounts do not exhibit the quantity remaining on hand, and as the consumption fluctuates with the voluntary demand of the seamen, the account now rendered may be considered as forming a better estimate of the probable demand for the present year, than any data now in the Department; to this, however, may be added perhaps twenty per cent. with a view to the contemplated increase of the naval force.

I am very respectfully, your obedient servant,

W. JONES.

The PRESIDENT *of the United States.*

NAVY DEPARTMENT, ACCOUNTANT'S OFFICE, *January* 10, 1814.

SIR:

I now hand you a statement of the blankets and other woollen goods, procured for the navy during the last year, as far as it can be ascertained from the accounts rendered.

I have the honor to be, very respectfully, your obedient servant,

THO. TURNER.

The Hon. W. JONES.

An account of the blankets and other woollen goods provided for the Navy during the last year, as far as it can be ascertained by the accounts rendered to this office.

4,147	blankets,	$12,645 04
1,213	pea coats,	9,912 54
2,591	flannel shirts,	5,884 75
7,825	pairs worsted hose,	5,144 17
3,023	wool hats,	3,117 20
4,250	cloth jackets,	24,237 90
5,582	cloth trowsers	21,029 55
1,350	pairs flannel drawers,	1,853 50
2,550	cloth vests,	6,350 00
913	uniform cloth coats,	7,266 50
555	pairs gaiters,	796 50
955	guernsey frocks,	2,154 25
15,492¾	yards flannel,	10,451 17
3,515	yards blue cloth,	4,671 97
1,092¼	yards black ditto,	2,662 56
208½	yards red do.	938 25
¾	yard green do.	6 75
1,079½	yards plains,	1,355 86
300	yards blue baize,	337 49
45¼	yards green do.	43 13
200	yards scarlet cloth,	475 00
28	yards white do.	31 50
2,082¾	yards wild boar,	1,041 38
3,309¼	yards coating,	4,942 79
1,119¾	yards kersey,	1,601 38
20	yards scarlet moreens,	19 00
21	yards fringe,	10 50
6	groce yellow binding,	9 60
15	yards red do.	60
36	yards quality do.	1 44
3	green cloth table covers,	39 00
3,650	flannel cartridges,	456 50
		129,487 77

Of the above articles, the following only, are ascertained to be of domestic manufacture, viz:

40	blankets,	130 00
3,504	yards blue cloth,	4,639 17
718¼	yards black do.	1,257 81
1,079½	yards plains,	1,355 86
300	yards blue baize,	337 49
200	yards scarlet cloth,	475 00
28	yards white do.	31 50
		$8,226 83

NAVY DEPARTMENT, *Accountants' Office, January* 8, 1814.

THO. TURNER, *Accountant.*

13th Congress.] No. 411. [2d Session.

SINKING FUND.

COMMUNICATED TO THE SENATE, FEBRUARY 7, 1814.

The Commissioners of the Sinking Fund respectfully report to Congress as follows:

That the measures which have been authorized by the Board, subsequent to their last report, of the 6th of February, 1813, so far as the same have been completed, are fully detailed in the report of the acting Secretary of the Treasury to this Board, dated the fourth day of the present month, and in the statements therein referred to, which are herewith transmitted, and prayed to be received as part of this report.

E. GERRY,
JAS. MONROE,
W. JONES, *Acting Secretary of the Treasury.*

WASHINGTON, *February 5th*, 1814.

The Secretary of the Treasury respectfully reports to the Commissioners of the Sinking Fund—

That the balance of moneys advanced on account of the public debt, remaining unexpended at the close of the year 1811, and applicable to payments falling due after that year, which balance, as appears by the statement B, annexed to the last annual report, amounted to five hundred and two thousand five hundred and thirteen dollars eighty-five cents, - - - - - - - - $502,513 85

Together with sums disbursed from the treasury during the year 1812, on account of the principal and interest of the public debt, which sums, as appears by the statement C, annexed to the last annual report, amounted to four millions four hundred and seventy-four thousand five hundred and fifty-eight dollars nineteen cents, - - - - - - 4,474,558 19

Together with a further sum arising from profit in exchange on remittances from America to Europe, during the year 1812, amounting, as appears by the statement D, annexed to the last annual report, to ninety-one thousand five hundred and thirty-two dollars eighty-eight cents, 91,532 88

And with a further sum, being the difference between the principal of stock purchased during the year 1812, and the money paid for the same, of three thousand one hundred and two dollars eighty-one cents, - - - - - - - - - 3,102 81

And amounting, together, to five millions and seventy-one thousand seven hundred and seven dollars seventy-three cents, - - - - - - - - $5,071,707 73

Have been accounted for in the following manner, viz:

I. There was repaid into the treasury, during the year 1812, on account of the principal of moneys heretofore advanced for the payment of the public debt, as appears by the statement E, annexed to the last annual report, the sum of twenty-four thousand nine hundred and twenty-seven dollars thirty cents, - - - - - - - - $24,927 30

II. The sums actually applied during the same year to the payment of the principal and interest of the public debt, as ascertained by accounts rendered to the Treasury Department, amounted, as will appear by the annexed statement A, to four millions seven hundred and ten thousand nine hundred and fifty-four dollars thirty-nine cents, viz:

1. Paid in reimbursement of the principal of the public debt, - -	$2,259,681 82	
2. Paid on account of the interest and charges on the same, - -	2,451,272 57	
		4,710,954 39

III. The balance remaining unexpended, at the close of the year 1812, and applicable to payments falling due after that year, as ascertained by accounts rendered to the Treasury Department, amounted, as will appear by the annexed statement B, to three hundred and thirty-five thousand eight hundred and twenty-six dollars four cents, - - - - 335,826 04

$5,071,707 73

That, during the year 1813, the following disbursements were made out of the treasury, on account of the principal and interest of the public debt, viz:

I. On account of the interest and reimbursement of the domestic funded debt, - -		$4,713,421 61
II. On account of the unfunded registered debt, - - - - -		29 28
III. On account of the principal and interest of temporary loans, viz:		
Payment of interest, - - - - - -	127,067 10	
Reimbursement of principal, - - - - -	1,350,000 00	
		1,477,067 10
		$6,190,517 99
IV. On account of principal and interest of treasury notes, - - - -		4,239,925 80
V. On account of the interest on Louisiana stock and converted stock payable in Europe, -		679,673 64
Amounting, together, as will appear by the annexed list of warrants, marked C, to eleven millions one hundred and ten thousand one hundred and seventeen dollars forty-three cents, -		$11,110,117 43

Which disbursements were made out of the following funds, viz:

I. From the balance of the appropriation of eight millions of dollars for the year 1812, remaining unexpended at the end of that year, which balance amounted, as stated in the last annual report, to - - - - - - - - -		3,550,369 11
II. From the funds constituting the annual appropriation of eight millions of dollars for the year 1813, viz:		
From the fund arising from the interest on the debt transferred to the Commissioners of the Sinking Fund, as per statement I, - - - -	$1,932,107 92	
From the fund arising from the sales of public lands, being the amount received into the treasury from the 1st October, 1812, to the 30th September, 1813, per statement K, - - - - - -	830,671 53	
From the proceeds of duties on goods, wares, and merchandise, imported, and on the tonnage of vessels, - - - - - -	4,794,966 44	
Amounting, together, to - - - -		7,557,745 89

Which sum of - - - - - - -	$7,557,745 89	
Being deducted from the annual appropriation of - - -	8,000,000 00	
Leaves an unexpended balance to be applied, in addition to the appropriation for that year, of - - - - - -	$442,254 11	
III. From repayments into the treasury, on account of moneys heretofore advanced for the payment of dividends on the domestic funded debt, as will appear by the annexed statement E,		2,002 43
That the above mentioned disbursements, together with the balance above stated, which remained unexpended at the close of the year 1812, of - - - - - - -		335,826 04
Together with a further sum arising from profit on remittances from America to Europe, purchased during the year 1813, and amounting, as appears by the annexed statement D, to -		98,452 06
And with a further sum, being the difference between the principal of stock purchased during the year 1813, and the money paid for the same, amounting, as appears by the annexed statement L, to - - - - - - - - - - - -		1,902 34
Making, together, eleven millions five hundred and forty-six thousand two hundred and ninety-seven dollars eighty-seven cents, - - - - - - - -		$11,546,297 87

Will be accounted for in the next annual report, in conformity with the accounts which shall then have been rendered to the Treasury Department.

That, in the mean time, the manner in which the said sum has been applied is estimated as follows, viz:

I. The repayments into the treasury on account of the principal of moneys advanced for the payment of dividends on the domestic funded debt, have amounted, during the year 1813, as by the above mentioned statement E, to - - - - - -		2,002 43
II. The sums actually applied, during the year 1813, to the principal and interest of the public debt, are estimated as follows:		
1. Paid in reimbursement of the principal of the public debt, - -	$7,177,550 24	
2. Paid on account of interest and charges on the public debt, - -	3,510,054 67	
As will appear by the annexed estimate F, - - -		10,687,604 91
III. The balance which remained unexpended at the close of the year 1813, and applicable to payments falling due after that year, is estimated, per annexed estimate G, at - -		856,690 53
		$11,546,297 87

That, in conformity with the resolution of the Commissioners of the Sinking Fund, of the 6th of July, 1812, a copy of which was annexed to the last annual report, purchases of Louisiana stock and six per cent. stock of 1812 were continued in the year 1813, and $147,200 of the former and $267,200 of the latter were purchased for $412,497 66, the particulars of which purchases are exhibited in the annexed statement, marked L.

That, agreeably to the terms of the contracts by which certain temporary loans had been obtained in the year 1812, under the law authorizing the loan for a sum not exceeding eleven millions of dollars, such instalments of those loans as fell due in the year 1813, were duly discharged at the times when they respectively became payable. These instalments amounted to $1,350,000, and are shown in detail in the annexed statement, marked M.

That, during the year 1813, and in the months of January and February, 1814, treasury notes amounting to $4,022,700, became payable, and, together with the interest thereon, were paid on moneys advanced for their payment at the several days on which they fell due. The annexed statement, N, shows the times when, and the places at which, these notes were payable.

And that the annexed statement, marked H, exhibits the amount of stock transferred to the Commissioners of the Sinking Fund and to the Treasurer of the United States, in trust for said States, and standing on the books of the treasury to their credit, on the 31st December, 1813.

All which is respectfully submitted.

W. JONES, *Acting Secretary of the Treasury.*

TREASURY DEPARTMENT, *February 4th*, 1814.

A.

Statement of the application, during the year 1812, *of the funds provided for the payment of the principal and interest of the Public Debt.*

I. *Payments on account of the principal of the Public Debt:*

Of the domestic debt.

Annual reimbursement of the old six per cent. stock, - - -	$1,047,195 68		
Do. of deferred do. - - - -	398,851 63		
		1,446,047 31	
Reimbursement of the residue of converted stock, - - - - - -		565,318 41	
of the registered debt, including arrearages of interest,	921,73		
of debts due to foreign officers, including do. -	1,444 17		
		2,365 90	
Stocks purchased by the commissioners of the sinking fund, per statement L, annexed to the last annual report, viz:			
Louisiana domestic six per cent. stock, - - - -	179,300 00		
Six per cent. stock of 1812, - - - - -	57,000 00		
Deferred six per cent. stock, nominal amount, $14,000 - -	9,650 20		
		245,950 20	
			2,259,681 82

II. *On account of interest and charges.*

1. On the domestic debt.

Interest for the year 1812 on the several species of funded debt, as settled at the treasury, - - - - - - - - - -	1,688,290 38	
Do. on Louisiana stock domesticated, - - -	105,237 00	

2. On the foreign debt.

Interest on converted stock, payable in Amsterdam, guilders 1,558 14 8, at 40 cents, - - -	623 49	
Do. on London, £2,252 7 11, at 4*s.* 6*d.* - -	10,010 66	
	10,634 1[illegible]	

Interest on Louisiana stock, from 1st July 1811, to June 30th, 1812, viz:				
Payable in Amsterdam, guilders 750,000, at 40 cents,	300,000			
Do. in London, £70,827 1 6, at 4*s.* 6*d.*	314,787			
		614,787 00		
Commissions and charges, viz:				
Amsterdam, guilders 4,518 15 8, at 40 cents,	1,807 51			
London, £935 13 6, at 4*s.* 6*d.*	4,158 55			
		5,966 06		
Loss on exchange in drawing 275,000 guilders from London to Amsterdam, cost £30,445 13 6,		25,814 11		
		656,701 32		
Commissions to agents in America for purchasing bills,		1,043 87		
			657,745 19	
				2,451,272 57
				$4,710,954 39

TREASURY DEPARTMENT, *Register's Office, February* 3, 1814.

JOSEPH NOURSE, *Register.*

B.

Statement of the provision, made before the 1st *of January*, 1813, *for the payment of the principal and interest of the Public Debt, falling due after that day.*

I. *On account of the Foreign Debt.*

1. Cash in the hands of commissioners and agents in Europe, viz:				
In London, on 31st December, 1812,	£52,899 8 10, at 4*s.* 6*d.*		$235,108 63	
In Amsterdam on the same day, guilders,	385,646 10			
Deduct amount of moneys received by the commissioners before 1st January, 1813, but not paid for at treasury till after that day,	18,322			
	*G.*367,324 10, at 40 cents,		146,929 80	
2. Remittances outstanding, viz:				
Amount paid for at the treasury, and remitted to Amsterdam before 1st January, 1813, but not received by the agents till after that day, guilders	215,505 10, at 40 cents,		86,202 20	
			468,240 63	
3. Amount of payments made at the treasury, before the 1st of January, 1813, for bills which have been protested for non-payment, and which, on that day, had not been repaid into the treasury, viz:				
Amount outstanding previous to the year 1809, as explained in report of February 3, 1809,	$13,357 00			
Amount outstanding of bills purchased in 1810, as explained in report of February 5, 1813,	8,888 88			
			22,245 88	
				490 486 51

II. *Deduct amount, short provided, on account of the Domestic Debt, as follows:*

The demands unsatisfied on the 1st January, 1813, were as follows, viz:			
1. Dividends payable by commissioners of loans, including the dividends due on that day, and exclusive of dividends no longer demandable at their offices,	$1,182,597 37		
2. Dividends on stock standing on treasury books, beyond the amount advanced to the cashiers for their payment,	63,616 79		
3. Unclaimed dividends from the loan offices, payable at the treasury, beyond the amount advanced to the cashiers for their payment,	234,774 18		
		1,480,988 34	
The provision made for the above objects, was as follows, viz:			
1. Cash due from commissioners of loans, deceased and out of office,	9,061 85		
2. Cash in the hands of commissioners of loans, in office,	1,232,695 18		
3. Cash in the hands of the treasurer, as agent of the commissioners of the sinking fund,	80,539 23		
4. Undrawn dividend on stock belonging to the commissioners of the sinking fund, not received by the treasurer till 1813,	210 00		
5. Cash heretofore advanced to a commissioner of loans, no longer in office, for the reimbursement of exchanged stock, and remaining unapplied.	3,821 61		
		1,326,327 87	
Leaving this sum short provided on the 1st January, 1813, to meet all payments on account of the domestic debt,			154,660 47
Total amount of provision for the public debt, remaining unapplied on the 31st December, 1812,			$335,826 04

TREASURY DEPARTMENT, *Register's Office, February* 3, 1814.

JOSEPH NOURSE, *Register.*

C.

List of Warrants drawn according to law, during the year 1813, *on the Treasurer of the United States, on account of the payment of Interest on Louisiana Stock.*

Warrants.		In whose favor.	Amount.
Number.	Date.		Dollars. Cts.
5533	January 11, 1813,	Charles E. Dudley,	6,836 74
5928	April 28, "	Jonathan Smith,	58,000 00
5929	" " "	Do. do.	145 00
5946	May 6, "	Samuel Flewelling,	71,777 77
5947	" " "	Do. do.	179 44
6063	June 26, "	Return Strong,	20,500 00
6258	August 4, "	Christopher Fowler and Audley Clarke,	3,371 81
6317	" 26, "	James Cox,	26,444 44
6318	" " "	Do. do.	66 11
6347	Septr. 16, "	Jonathan Smith,	150,943 54
6348	" " "	Do. do.	377 36
6365	" 21, "	Mintern and Champlin,	481 78
6366	" " "	Christian Breithaupt,	1,292 73
6372	" 23, "	Samuel Flewelling,	49,555 55
6373	" " "	Do. do.	123 88
6663	Decr. 21, "	Jonathan Smith,	116,666 67
6664	" " "	Do. do.	291 67
6665	" " "	Samuel Flewelling,	78,133 32
6666	" " "	Do. do.	195 33
6667	" " "	James Cox,	48,611 10
6668	" " "	Do. do.	121 52
6678	" 23, "	John P. Clark,	39,054 45
6679	" " "	Do. do.	97 63
6689	" 30, "	Mintern and Champlin,	6,405 80
			$679,673 74

Included in the foregoing List of Warrants, are the following, for commission to agents who purchased the bills.

Warrants.		In whose favor.	Amount.
Number.	Date.		Dollars. Cts.
5929	April 28, 1813,	Jonathan Smith,	145 00
5947	May 6, "	Samuel Flewelling,	179 44
6318	August 26, "	James Cox,	66 11
6348	Septr. 16, "	Jonathan Smith,	377 36
6373	" 23, "	Samuel Flewelling,	123 88
6664	Decr. 21, "	Jonathan Smith,	291 67
6666	" " "	Samuel Flewelling,	195 33
6668	" " "	James Cox,	121 52
6679	" 23, "	John P. Clark,	97 63
			$1,597 94

List of Warrants drawn according to law, during the year 1813, *on the Treasurer of the United States, on account of the payment of certain parts of the domestic debt.*

Warrants.		In whose favor.	Amount.
Number.	Date.		Dollars Cts.
5529	January 9, 1813,	John Jacob Astor,	17 59
6028	June 15, "	Jonathan Fisk,	11 69
			$29 28

List of Warrants drawn according to law, during the year 1813, *on the Treasurer of the United States, on account of the Reimbursement and Interest of Domestic Debt.*

Number of Warrants.	Date.	In whose favor.	Amount.
5597	Feb. 12, 1813,	Jonathan Smith,	$372,898 91
5719	March 19, "	Do. do.	39,598 75
5737	" 24, "	Edward Hall,	35,000 00
5743	" 27, "	Jonathan Smith,	39,853 59
5744	" " "	William Whann,	34,297 86
5745	" " "	Thomas T. Tucker.	2,243 38
5960	May 12, "	Robert Habersham,	3,000 00
6027	June 14, "	William Whann,	60,000 00
6039	" 18, "	Robert Habersham,	1,500 00
6040	" " "	Morton A. Waring,	38,000 00
6041	" " "	Sherwood Haywood,	1,500 00
6042	" " "	Thomas Nelson,	14,000 00
6043	" " "	James Ewing,	3,550 00
6044	" " "	William Few,	260,000 00
6045	" " "	Jonathan Bull,	16,200 00
6046	" " "	Christopher Ellery,	7,000 00
6047	" " "	Benjamin Austin,	128,000 00
6048	" " "	William Gardner,	5,200 00
6198	July 12, "	Do. do.	850 00
6353	Septr. 17, "	Robert Habersham,	1,500 00
6354	" " "	Thomas Lehre,	34,000 00
6355	" " "	Sherwood Haywood,	1,600 00
6356	" " "	Thomas Nelson,	12,000 00
6357	" " "	James Ewing,	3,500 00
6358	" " "	William Few,	330,000 00
6359	" " "	Jonathan Bull,	17,000 00
6360	" " "	Christophey Ellery,	9,000 00
6361	" " "	Benjamin Austin,	145,000 00
6362	" " "	William Gardner,	7,000 00
6374	" 23, "	Edward Hall,	60,789 88
6375	" " "	William White,	266,559 79
			$1,950,642 16
5674	March 8, "	T. T. Tucker, stock purchased, &c. $480,547 63	
6059	June 24, "	Do. do. do. do. 483,733 43	
6683	Decr. 27, "	Do. do. do. do. 967,826 86	
			1,932,107 92
6659	" 20, "	Do. do. sales of public lands,	830,671 53
			$4,713,421 61

List of Warrants drawn according to law, during the year 1813, *on the Treasurer of the United States, on account of the payment of interest on temporary loans.*

Number of Warrants.	Date.	In whose favor.	Amount.
5504	January 6, 1813,	John Dawson,	$1,508 20
5505	" " "	William Dandridge,	2,131 15
5506	" " "	John Hoof,	2,057 39
5507	" " "	James Cox,	1,508 20
5508	" " "	Quintin Campbell,	4,098 40
5509	" " "	John P. Clark,	13,893 44
5510	" " "	Levi Cutler,	377 05
5873	April 9, "	John P. Clark,	15,000 00
5872	" " "	Levi Cutler,	750 00
5874	" " "	Quintin Campbell,	6,000 00
5875	" " "	James Cox,	3,000 00
5876	" " "	John Hoof,	1,500 00
5877	" " "	William Dandridge,	3,750 00
5878	" " "	John Dawson,	2,250 00
6187	July 7, "	Levi Cutler,	750 00
6188	" " "	John P. Clark,	15,000 00
6189	" " "	Quintin Campbell,	6,000 00
6190	" " "	James Cox,	3,000 00
6191	" " "	William Dandridge,	3,750 00
6192	" " "	John Hoof,	1,500 00
6193	" " "	John Dawson,	2,250 00
6480	October 5, "	Levi Cutler,	750 00
6481	" " "	John P. Clark,	15,000 00
6482	" " "	James Cox,	3,000 00
6483	" " "	John Hoof,	1,500 00
6484	" " "	William Dandridge,	3,750 00
6485	" " "	John Dawson,	2,250 00
6495	" 6, "	Quintin Campbell,	5,749 31
6584	Novem. 11, "	Bank of Virginia,	1,618 85
6655	Decem. 17, "	John Hoof,	1,222 82
6656	" " "	Quintin Campbell,	2,152 29
			$127,067 10

List of Warrants drawn according to law, during the year 1813, *on the Treasurer of the United States, on account of the reimbursement of temporary loans.*

Warrants.		In whose favor.	Amount.
Number.	Date.		Dollars Cts.
6343	Septr. 15, 1813,	Quintin Campbell,	100,000 00
6523	Octr. 15, "	Do. do.	100,000 00
6581	Novr. 10, "	William Dandridge,	250,000 00
6588	" 15, "	Quintin Campbell,	100,000 00
6590	" 16, "	James Cox,	100,000 00
6642	Decr. 15, "	John P. Clarke,	250,000 00
6643	" " "	John Hoof,	100,000 00
6644	" " "	Quintin Campbell,	100,000 00
6690	" 31, "	John P. Clarke,	250,000 00
			$1,350,000 00

List of Warrants drawn according to law, during the year 1813, *on the Treasurer of the United States, on account of the payment of the Principal and Interest of Treasury Notes.*

Warrants.		In whose favor.	Amount.
Number.	Date.		Dollars. Cts.
6376	Sept. 23, 1813,	William White,	105,400 00
6377	" " "	William Few,	421,600 00
6487	October 6, "	William White,	52,700 00
6539	" 27, "	William Few,	210,800 00
6540	" " "	William White,	600,780 00
6574	Novr. 8, "	Do. do.	538,594 00
6597	" 18, "	Do. do.	56,916 00
6611	" 25, "	William Few,	421,600 00
6612	" " "	William White,	289,323 00
6633	Decr. 8, "	Do. do.	64,926 40
6654	" 17, "	Do. do.	189,720 00
6681	" 24, "	Benjamin Austin,	210,800 00
6684	" 27, "	William White,	391,666 40
6685	" " "	William Few,	685,100 00
			$4,239,925 80

RECAPITULATION.

Interest on Louisiana Stock,	$679,673 64
Interest and reimbursement of the Domestic Debt,	4,713,421 61
Paying certain parts of the Domestic Debt,	29 43
Payment of interest on Temporary Loans,	127,067 10
Reimbursement of Temporary Loans,	1,350,000 00
Principal and Interest of Treasury Notes,	4,239,925 80
	$11,110,117 43

TREASURY DEPARTMENT, *Register's Office, January* 31*st*, 1814.

JOSEPH NOURSE, *Register.*

D.

Amount of remittances during the year 1813, *on account of interest on Louisiana stock in Europe.*

Guilders	53,153 00	at 41 cents,				$21,792,73
	22,660 18	do.	do.	with allowances for interest,		10,208 55
	15,505 10	-	-	-		6,405 80
				Balance of 300,000 guilders, remitted last year,		481 78
	G. 91,319 08					38,888 86
Sterling	£21,900 00 00	at 12	per cent.	discount.	85,653 33	
	47,500 00 00	12½	do.	do.	184,722 21	
	3,100 00 00	12¾	do.	do.	12,090 00	
	15,000 00 00	13	do.	do.	58,000 00	
	10,000 00 00	14	do.	do.	38,222 22	
	64,430 00 03	15	do.	do.	243,402 25	
	1,600 00 00	15¼	do.	do.	6,008 89	
	2,969 19 09	16	do.	do.	11,087 94	
	£166,500 00 00					639,186 84
				Applied to remittances,		678,075 70
				Paid agents for commission,		1,597 94

Amount of warrants issued in the year 1813, on account of interest on Louisiana stock, in Europe, as per preceding statement C, $679,673 64

Gain in Exchange.

Guilders 91,319 00 08	- - - - - - - -	$36,527 76
Sterling £166,500 00 00	- - - - - - - -	740,000 00
		776,527 76
		678,075 70
Gain in exchange, 1813,	- - - - -	$98,452 06

E.

Statement of Repayments made into the Treasury, during the year 1813, *on account of the Public Debt.*

Warrant. Date.	Warrant. Number.	On whom drawn.	Amount.
1813, June 30, -	1862. -	On Meriwether Jones, late commissioner of loans for Virginia, for this sum, out of moneys remaining in his hands unexpended, which were heretofore advanced to him, for paying the interest and reimbursement of the domestic debt, - - - - - - -	2,002 43

TREASURY DEPARTMENT, *Registers' Office, February* 3, 1814.

JOSEPH NOURSE, *Register.*

F.

An estimate of the application, made in the year 1813, *of the funds provided for the payment of the Principal and Interest of the Public Debt.*

1. *On account of the Principal.*

1. Reimbursement of the old six per cent. and deferred stocks, estimated at		$1,390,420 96	
2. Do. of registered debt, including arrears of interest, - - -		29 28	
3. Do. of temporary loans - - - - -		1,350,000 00	
4. Do. of treasury notes, (payable in 1813, and January and Feb'y, 1814,)		4,022,700 00	
5. Stock purchased, viz:			
Louisiana domestic six per cent. stock, - - -	$147,200 00		
Six per cent. stock of 1812, - - - -	267,200 00		
		414,400 00	
			7,177,550 24

2. *On account of Interest and Charges.*

1. Interest on account of domestic funded debt, estimated at - - -		$2,484,104 60	
2. do. on Louisiana stock domesticated, - - - - - -		139,332 00	
3. do. on temporary loans, - - - - - - - -		127,067 10	
4. do on treasury notes, payable in 1813, and January and February, 1814, -		217,225 80	
5. Interest and charges on Louisiana stock, payable in Amsterdam and London, - - - - - - - - -	$539,314 15		
Interest and charges on converted stock, payable in Amsterdam and London, - - - - - - -	1,413 08		
Commissions to agents in America, purchasing bills, - -	1,597 94		
		542,325 17	
			3,510,054 67
			$10,687,604 91

TREASURY DEPARTMENT, *Register's Office, February* 3, 1814.

JOSEPH NOURSE, *Register.*

G.

An estimate of the funds provided before the 1st *January*, 1814, *for the payment of principal and interest of the Public Debt, falling due after that day.*

I. *On account of the Foreign Debt.*

Cash in the hands of commissioners and agents in Europe, and remittances outstanding on the 31st December, 1812, per preceding statement B, - - - - - - -		$468,240 63
The remittances made during the year 1813, per preceding statement D, are as follows, viz:		
To Amsterdam, - - - - - *Guilders* 91,319,08, at 40 cents,	$36,527 76	
To London, - - - - - - - £166,500 at 4*s.* 6*d.*	740,000 00	
		776,527 76
Total to be accounted for, - - - - - - - - -		1,244,768 39
The amount applied during the year 1813, per preceding estimate F, is calculated to have been, for interest and charges in Europe, - - - - - - - - - -		540,727 23
The balances in the hands of agents in Europe, or in remittances outstanding, may therefore be estimated, on the 31st December, 1813, at - - - - - - - -		704,041 16
The amount of protested bills outstanding, and unrecovered on that day, was the same as that on the 31st December, 1812, per preceding statement B, - - - - - - -		22,245 88
		726,287 04

II. *On account of the Domestic Debt.*

Cash advanced from the treasury, beyond the amount necessary for the payment of dividends, and remaining in the hands of the treasurer, as agent for the commissioners of the sinking fund,	130,403 49
	$856,690 53

TREASURY DEPARTMENT, *Register's Office, February* 3, 1814.

JOSEPH NOURSE, *Register.*

H.

A General Statement of the several Stocks transferred to the United States, to the 31st December, 1813, the interest on which, by the acts of 8th May, 1792, and 3d March, 1795, is appropriated for the redemption of the Public Debt.

	Old six per cent. stock.	3 per cent. stock.	Deferred 6 per cent. stock.	5 per cent. stock.	Five and a half per cent. stock.	Four and a half per ct. stock.	4 per cent. stock.	Navy 6 per cent. stock.	8 per cent. stock.	Exchanged 6 per cent. stock.	Converted 6 per ct. stock.	Louisiana 6 per. ct. stock.	6 per. ct. stock of 1812.	Amount of the several species of stock.
Reimbursement of the foreign debt to 31st Dec, 1809,	-	-	-	8,200,000	-	820,000	3,180,000	-	-	-	-	-	-	12,200,000 00
" of the Navy six per cent. stock,	-	-	-	-	-	-	-	711,700	-	-	-	-	-	711,700 00
" of the five and a half per cent. stock,	-	-	-	-	1,751,742 56	-	-	-	-	-	-	-	-	1,751,742 56
" of the four and a half per cent. stock,	-	-	-	-	-	176,000	-	-	-	-	-	-	-	176,000 00
" of the eight per cent. stock,	-	-	-	-	-	-	-	-	5,302,900	-	-	-	-	5,302,900 00
" of the exchanged six per cent. stock,	-	-	-	-	-	-	-	-	-	5,993,343 50	-	-	-	5,993,343 50
" of the converted six per cent. stock,	-	-	-	-	-	-	-	-	-	-	1,859,770 70	-	-	1,859,770 70
Purchased with moneys received on account of surplus duties to the end of 1790,	439,016 12	401,072 90	631,786 86	-	-	-	-	-	-	-	-	-	-	1,471,875 88
Purchased on account of the loan of $2,000,000, of 12th August, 1790,	353,604 95	31,731 94	137,588 66	-	-	-	-	-	-	-	-	-	-	522,925 55
Ditto, out of the interest fund, or applied therefrom,	140,588 08	79,055 79	132,625 59	-	95,757 44	-	-	-	-	-	-	326,500	324,200	1,098,726 90
" out of moneys arising from imports and tonnage, and from the sale of public lands,	-	-	-	-	-	-	-	-	1,056,700	300,007 62	-	-	-	1,356,707 62
In payment for lands sold under certain acts of Congress,	65,308 79	85,877 91	20,968 90	-	1,400 00	-	-	-	122,900	700 00	80 00	-	-	297,235 60
" for lands on Lake Erie, sold to the State of Pennsylvania,	60,449 44	60,718 25	30,224 72	-	-	-	-	-	-	-	-	-	-	151,392 41
" of certain balances which originated prior to the present constitution,	7,220 63	7,187 64	16,936 17	-	-	-	-	-	-	-	-	-	-	31,344 44
In the payment of commutation of certain military officers, placed on the pension list,	14,934 22	10,472 40	7,467 09	-	-	-	-	-	-	-	-	-	-	32,873 71
In discharge of debts due to foreign officers,	186,988 23	22,438 58	-	-	-	-	-	-	-	-	-	-	-	209,426 81
Ditto of the registered debt, per act of 12th June, 1798,	86,566 54	-	-	-	-	-	-	-	-	-	-	-	-	86,566 54
Ditto of loan office and final settlement certificates, per the same act,	55,888 98	-	27,581 84	-	-	-	-	-	-	-	-	-	-	83,470 82
Stock arising from specie paid for services and supplies, prior to the 4th March, 1789,	515,460 94	-	-	-	-	-	-	-	-	-	-	-	-	515,460 94
Unapplied of 660,000 dollars, six per cent. stock, remitted on account of the Dutch debt in 1795,	20,000 00	-	-	-	-	-	-	-	-	-	-	-	-	20,000 00
Total amount to the credit of the commissioners of the sinking fund, to 31st December, 1813,	1,946,026 92	698,555 41	1,005,179 83	8,200,000	1,848,900 00	996,000	3,180,000	711,700	6,482,500	6,294,051 12	1,859,850 70	326,500	324,200	33,873,463 98

Nominal amount transferred, to 31st December, 1812, as per document marked H, in the preceding annual statement			$33,459,063 98
Additional for 1813.—Louisiana six per cent. stock, on interest from	1st January, 1813,	$135,200	
Ditto ditto ditto	1st July, 1813,	12,000	
			147,200 00
Six per cent. stock of 1812,	1st January, 1813,		267,200 00
			$33,873,463 98

TREASURY DEPARTMENT, *Register's Office, February* 13, 1814.

JOSEPH NOURSE, *Register.*

I.

Statement of moneys arising from the interest on stock transferred to the United States, being the amount drawn by the agent to the trustees for the redemption of the Public Debt, during the year 1813, *pursuant to the act of May,* 8*th,* 1792, *agreeably to statements made at the treasury.*

1813, March 8th.	Warrant No. 5674, per treasury statement No. 26,878, - - -	$480,547 63
June 24.	Warrant No. 6059, per treasury statement No. 27,178, - - -	483,733 43
December 27.	Warrant No. 6683, per treasury statement No. 27,875, - - -	967,826 86
		$1,932,107 92

TREASURY DEPARTMENT, *Register's Office, January* 26, 1814.

JOSEPH NOURSE, *Register.*

K.

Statement of moneys drawn by the agent to the trustees for the redemption of the Public Debt, in the year 1813, *being on account of moneys received into the treasury from sales of public lands, pursuant to the act of the* 3*d of March,* 1795, *agreeably to statements made at treasury.*

1813, December 20.	Warrant No. 6,659 per treasury statement, - - - -	$830,671 53

TREASURY DEPARTMENT, *Register's Office, January* 26, 1824.

JOSEPH NOURSE, *Register.*

L.

Statement of Stock purchased by Jonathan Smith, for the Commissioners of the Sinking Fund.

The United States, *To Jonathan Smith, Cashier of the Bank of Pennsylvania,* DR.

	To six per cent. stock, purchased on account of the Commissioners of the Sinking Fund, viz:		
1812, Dec. 7.	$16,000 Louisiana, at 99¼ per cent. - - - - -	$15,880 00	
	Brokerage, - - - - - -	39 70	
			$15,919 70
17.	100 New loan, at 101 per cent. - - - - -	101 00	
	Brokerage, - - - - - -	25	
			101 25
18.	22,900 Louisiana, at 101 per cent. - - - - -	23,129 00	
	3,300 New loan, at 101 per cent. - - - - -	3,333 00	
		26,462 00	
	Deduct one quarter's interest on $22,900, - -	343 50	
		26,118 50	
	Brokerage, - - - - - -	65 30	
			26,183 80
1813, Jan. 11.	$40,000 six per cent. at 99¼. - - - - - -	39,700 00	
	Brokerage, - - - - - -	99 25	
			39,799 25
26.	112,000 six per cent., 80,300 Louisiana, at 99½ per cent. - - - -	191,438 00	
	Brokerage, - - - - - -	478 59	
			191,916 59
27.	50,000 six per cent. at 99½ per cent. - - - -	49,750 00	
	Brokerage, - - - - - -	124 37	
			49,874 37
29.	12,000 Louisiana, at 99 per cent. - - - - -	11,880 00	
	Brokerage, - - - - - -	29 70	
			11,909 70
Feb. 4.	20,000 six per cent., at 99¼, - - - -	19,850 00	
	Brokerage, - - - - - -	49 62	
			19,899 62
	16,000 Louisiana, at 99½ per cent. - - - -	15,920 00	
	1,700 six per cent. stock, at 99¼, - - - -	1,691 50	
		17,611 50	
	Deduct six month's interest on $12,000 Louisiana,	360 00	
		17,251 50	
	Brokerage, - - - - - -	43 13	
			17,294 63
17.	40,000 six per cent., at 98¾ per cent. - - - -	39,500 00	
	Brokerage, - - - - - -	98 75	
			39,598 75
	$414,400.		$412,497 66

RECAPITULATION.

$147,200	Louisiana six per cent. stock, cost - - - - - -	$146,370 01
267,200	six per cent. stock of 1812, - - - - - - -	266,127 65
$414,400		$412,497 66

TREASURY DEPARTMENT, *Register's Office, February* 3*d,* 1814.

JOSEPH NOURSE, *Register.*

M.

Statement of the instalments of temporary loans obtained under the act of March 14th, 1812, "authorising a loan for a sum not exceeding eleven millions of dollars," which fell due and were paid during the year 1813.

Banks from which the loans were obtained.	Days when the instalments became reimburseable.	Amount of each instalment.	Total.
Philadelphia Bank,	1813, September 15,	$100,000	
Do.	October 15,	100,000	
Do.	November 15,	100,000	
Do.	December 15,	100,000	
			$400,000
State Bank, Boston,	" December 15,	$250,000	
Do.	December 31,	250,000	
			500,000
Bank of Baltimore,	" November 16,	$100,000	
			100,000
Farmer's Bank of Alexandria,	" December 15,	$100,000	
			100,000
Bank of Virginia,	" November 10,	$250,000	
			250,000
			$1,350,000

N.

Statement of Treasury Notes which became payable and were paid, or moneys advanced from the Treasury for their payment, during the year 1813.

Times when payable.	Where payable.			Total.
	Boston.	New York.	Philadelphia.	
1813, October 1.	- -	400,000	100,000	500,000
" 10.	- -	- -	50,000	50,000
November 1.	- -	200,000	570,000	770,000
" 11.	- -	- -	511,000	511,000
" 21.	- -	- -	54,000	54,000
December 1.	- -	400,000	274,500	674,500
" 11.	- -	- -	61,600	61,600
" 21.	- -	- -	180,000	180,000
1814, January 1.	200,000	650,000	84,400	934,400
" 11.	- -	- -	69,000	69,000
" 21.	- -	- -	60,600	60,600
February 1.	- -	- -	129,600	129,600
" 11.	- -	- -	28,000	28,000
Dollars,	200,000	1,650,000	2,172,700	4,022,700

13th CONGRESS.] No. 412. [2d SESSION.

INCORPORATED BANKS AND INSURANCE COMPANIES IN THE DISTRICT OF COLUMBIA.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 22, 1814.

TREASURY DEPARTMENT, *February* 21, 1814.

SIR:

I have the honor to transmit herewith, in compliance with the resolution of the House of Representatives of the 10th instant, a statement containing the information therein required, in relation to the incorporated banks within the District of Columbia.

There is, it is believed, but one incorporated insurance company within the district, and the inclosed letter from the secretary of that company states the particulars in relation to it, required by the said resolution.

I have the honor to be, very respectfully, sir, your obedient servant,

G. W. CAMPBELL.

The Honorable the SPEAKER *of the House of Representatives.*

Statement of the incorporated Banks within the District of Columbia, and of the situation of their affairs, agreeably to the latest statements rendered by them, respectively, to the Secretary of the Treasury.

BANKS.	Date of Bank returns.	Capital authorized by law.	Capital actually paid in.	Notes in circulation.	Due to other Banks.
	1814.				
Bank of Washington, - - -	February 14.	500,000	346,665	239,730 00	256,196 39
Bank of Columbia, - - -	February 16.	1,000,000	859,560	489,598 67	590,387 44
Union Bank of Georgetown, - -	January 1.	500,000	405,170	360,965 00	95,858 07
Bank of Alexandria, - - -	February 17.	500,000	480,000	182,900 87	-
Bank of Potomac, - - -	February 12.	500,000	500,000	235,514 10	155,394 28
Farmers' Bank of Alexandria, -	February 9.	500,000	310,100	195,490 00	135,674 00
Mechanics' Bank of Alexandria, -	February 19.	500,000	270,460	278,770 00	78,792 00

BANKS.	Date of Bank returns.	Deposits by Government and by individuals, discount and interest received, &c.	Bills and Notes discounted.	Stock of the United States.	Treasury Notes.
	1814.				
Bank of Washington, - - -	February 14.	251,759 12	600,304 15	175,000 00	
Bank of Columbia, - - -	February 16.	1,260,572 12	1,440,256 10	370,720 26	229,000
Union Bank of Georgetown, - -	January 1.	187,413 05	706,993 29	143,726 47	
Bank of Alexandria, - - -	February 17.	497,477 09	667,947 00	100,000 00	
Bank of Potomac, - - -	February 12.	128,185 19	604,242 28	100,000 00	
Farmers' Bank of Alexandria, -	February 9.	87,968 00	400,513 00	-	180,000
Mechanics' Bank of Alexandria, -	February 19.	95,222 35	519,764 00	-	28,300

BANKS.	Date of Bank returns.	Notes of other Banks.	Due from other Banks.	Specie.	Real estate, expenses paid, &c.
	1814.				
Bank of Washington, - - -	February 14.	55,760 00	168,750 53	81,996 73	12,539 10
Bank of Columbia, - - -	February 16.	222,606 94	695,895 39	171,110 66	70,528 81
Union Bank of Georgetown, - -	January 1.	67,254 78	32,325 16	87,864 98	11,241 44
Bank of Alexandria, - - -	February 17.	170,586 59	25,524 43	126,781 94	69,538 00
Bank of Potomac, - - -	February 12.	108,619 28	25,873 90	140,097 11	40,261 00
Farmers' Bank of Alexandria, -	February 9.	53,597 00	49,425 00	34,716 00	10,981 00
Mechanics' Bank of Alexandria, -	February 19.	68,868 58	69,434 00	22,433 77	14,444 00

ALEXANDRIA, *February* 12, 1814.

SIR:

Seeing a call from Congress upon your Department for information of all insurance companies in the district, I have thought the following communication might not be unacceptable.

The General Assembly of Virginia passed an act on the 16th of January, 1798, incorporating the "Marine Insurance Company of Alexandria, allowing a capital of 12,500 shares at $20 per share, or $250,000, to be paid by instalments, as called for at discretion of the President and Directors.

Of this, 7,434 shares only were subscribed in the first instance, (nor has the subscription been since opened) on which were called instalments amounting, together, to $13 a share, making the present actual capital $96,642, which, on an experience of sixteen years, has been found fully adequate to the business of the company.

The war has now completely wound up that business, not having a cent. at risk, and the *entire* capital is invested in the stock of the banks of Alexandria and Potomac.

I am, respectfully, sir, your most obedient servant,

J. B. NICKOLLS,
Secretary Marine Insurance Company of Alexandria.

The Hon. WILLIAM JONES, *Secretary of the Treasury.*

13th CONGRESS.] No. 413. [2d SESSION.

REMISSION OF FORFEITURE.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, MARCH 3, 1814.

Mr. IRVING, from the committee appointed to take into consideration the petition of George Walkington, made the following report:

That they have had the same under consideration, and find, by the statement of the petitioner, supported by other respectable vouchers, that, in the year 1808, being a mariner, out of employ, on account of the embargo, he was engaged by a Mr. George M. Woolsey, at that time a respectable merchant in the city of New York, to take charge of the ship Halcyon, to clear her out from the port of said city, and to carry her to the port of Jersey, on the opposite side of the Hudson river.

That, shortly after he carried the said ship to Jersey, a captain was placed on board of her, and the petitioner discharged, receiving as a compensation for his services for the time he had charge of her, *ten dollars*. That, when he cleared the said ship out from the port of New York, he signed certain papers at the custom house, which, as he

had never cleared a ship out before, he supposed to be mere papers relating to her clearance. That, in the year 1810, he was arrested, at the suit of the United States, on a bond for $57,000, which, to his surprise, he then learned was an instrument he unwittingly signed at the time of the said clearance. That, being friendless, and not able to procure surety for such an amount, he was placed in prison, and remained there for ten months, when, by the commisseration of the collector of the port of New York and the attorney for the district, who joined in a petition with him to the Secretary of the Treasury, the penal bond was reduced to $800, for which he gave bail, and then applied himself to his avocation, in the hope of making sufficient to meet the bond. That, while thus in the prosecution of his calling as a mariner, he was taken at the commencement of the present war with Great Britain, was carried into Gibraltar, where his cargo and all his little property was condemned, and himself detained a prisoner of war eleven months. That, being at length exchanged, he returned in a cartel from London to the United States, and on arriving in the city of New York, he found judgment entered against him on the penal bond, and was surrendered to prison by his bail. That he is now pennyless, in abject want, and has a wife and two small children, who are, likewise, through his imprisonment, involved in the same state of penury and suffering.

From the testimony of others in behalf of the character and circumstances of the petitioner, the committee are of opinion that his situation is as deplorable as he represents, and that he has been an unsuspecting dupe; especially so, when they take into consideration the smallness of the sum, *ten dollars*, which was all that he received for his services on board of the said vessel; which he states to have been at the rate of two dollars per day, the wages usually allowed in the port of New York to those who are employed as ship keepers.

The committee are convinced that a man of the character the petitioner is represented to have possessed, would hardly have rendered himself liable to the consequences which have overtaken him for so paltry a sum. If, however, he should have been guilty, they are of opinion that the law has been fully satisfied for his offence, in his imprisonment for sixteen months, and his having been reduced to his present state of absolute wretchedness and want.

They therefore beg leave to report a law for his relief.

13th Congress.] **No. 414.** [2d Session.

ENCOURAGEMENT TO MANUFACTURES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, MARCH 23, 1814.

To the Honorable the Senate and the Honorable the House of Representatives of the United States in Congress assembled, the petition of the subscribers, inhabitants of the towns of Sutton, Millbury, Oxford, and Dudley, in the county of Worcester, and Commonwealth of Massachusetts, humbly showeth:

That the manufacturing of scythes in this section of the country, at the present, is in a flourishing and increasing state. That, in the year 1810, there were in these towns, eleven blacksmith shops, to wit: nine in the town of Sutton, two in Oxford, but none in Dudley, which were appropriated to the use of making scythes. Since which time a part of the town of Sutton have been incorporated by the name of Millbury. That there have been erected in these towns, since 1810, seven new shops; in some of which can be made one thousand dozen of scythes annually. The scythe making business is not confined to these towns, but has increased, as your petitioners believe, in nearly an equal degree, throughout this State, and, we think, we might add, throughout the Northern States. Your petitioners confidently believe that a sufficient quantity of scythes are and could be manufactured for the use of the United States, by its own citizens.

Also, the manufacturing of mill saws is carried on in this vicinity to a considerable extent, as also in many other places in the Union, and is capable of such improvements as to supply the country with that article.

Your petitioners are, however, aware that whenever the restrictions on commerce shall cease, that from the great importation of scythes and mill saws from Europe, which would, of course, succeed such an event, they must unavoidably suffer, unless encouraged by the interposition of Congress. They therefore pray your honors, that such duty may be imposed on all scythes and mill saws imported, as shall render suitable encouragement to the manufacturing of those articles in this country, or in such way as the wisdom of your honors shall deem proper; and, as in duty bound, will ever pray.

ELIJAH WATERS, & Co., *and others.*

13th Congress.] **No. 415.** [2d Session.

REMISSION OF DUTIES.

COMMUNICATED TO THE SENATE, MARCH 24, 1814.

Mr. Roberts, from the committee to whom was referred the petition of Stephen Girard, of Philadelphia, on the subject of the ransom of the ship Montesquieu, made the following report:

That, after a careful examination of the petitioner's allegations, they see no reasons for considering the importations in the Montesquieu as being placed in a different situation, as to the payment of duties, on account of the ransom of that vessel. The ransoming differs not from any other commercial adventure in its principle. The petitioner was permitted to ransom his vessel, by the Government, on his own application, for the promotion of his own interest, and it was in character an indulgence. It is not suggested the interest of the petitioner has suffered by the adventure. If the act of ransoming be considered as a partnership act between the petitioner and the Government, that would justify, even in the event of loss, a diminution of duties, the rule of justice, in the event of profit, would give him a participation in the nett gain. The committee, not seeing there is any validity in the suggestion of common interest, and finding no loss is alleged, submit a resolution, as follows:

Resolved, That the petitioner have leave to withdraw his petition.

Attest: SAMUEL, A. OTIS, *Secretary.*

13th Congress.] No. 416. [2d Session.

REMISSION OF FORFEITURE.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, MARCH 25, 1814.

Mr. Newton, from the Committee of Commerce and Manufactures, to whom was referred the petition of James Washburn and John Alexander, of New Bedford, Massachusetts, made the following report:

The object of the petitioners is to be relieved from the payment of two executions which have been issued against them. The facts as set forth are these:

The petitioners, in the summer of 1811, despatched the schooner Mars, a coasting vessel, to Eastport, in Massachusetts, for a load of plaister of paris, which was obtained; on her return she was seized, and the vessel and cargo were libelled. Judgment by the court was given against the vessel and cargo, on this ground: that the vessel, as a coasting vessel, was engaged, contrary to law, in a foreign trade; all which will evidently appear by a reference to the record. The petitioners seek relief from Congress, and rely to obtain it on the ground that the plaister of paris, which was purchased of a certain Solomon Rice, of Eastport, was legally imported into the United States. This case has been solemnly decided by the judiciary, on great deliberation, after giving the parties ample time to make their defence. The fact on which they depend for obtaining relief from Congress, if it existed at all, had an existence prior to the institution of a libel against the said vessel and cargo, and might have been made manifest to the court. But this was not done; no new case is made out; a review of the cause, in the nature of an appeal, is solicited. This solicitation is contrary to every principle of jurisprudence, were it to be granted. Infinite mischief would be the result, and the province of the judicatories of the United States would be invaded. If the parties have sustained any damage, it is fairly chargeable to their own rashness or negligence. If they are without a remedy, they are the cause of it. From this view of the case, the committee are compelled to recommend to the House the adoption of the following resolution:

Resolved, That the petitioners have leave to withdraw their petition.

13th Congress.] No. 417. [2d Session.

REMISSION OF DUTIES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, MARCH 25, 1814.

Mr. Newton, from the Committee of Commerce and Manufactures, to whom was referred the petition of Lenon Orso, a native of New Orleans, made the following report:

The petitioner states, that, since the year 1809, he has purchased of John D. Becktell, and others, merchants of New Orleans, sundry articles of foreign merchandise, the duties on which he was informed, and verily believes, have been paid. That the merchandise, thus purchased, at sundry times, was shipped on board the coasting schooner Victoire, to the town of Mobile, in that part of Louisiana, of which possession had not been delivered to the Government of the United States, and there landed the said merchandise, and disposed of a part of the same. The petitioner also, further states, that, towards the end of November, 1810, it was generally believed, that a certain Reuben Kemper, with others associated with him, had formed a plan for taking, plundering, and burning the said town of Mobile. The petitioner, apprehending an attack on the said town, embarked for the county of Baldwin, near Fort Stoddert, carrying with him, in the said schooner Victoire, his family, and the merchandise which remained unsold; the articles of which are enumerated in the invoice annexed to this petition. On the arrival of which merchandise, at the port of Fort Stoddert, the petitioner reported to the collector of the district of Mobile, who compelled him to enter the same, and give bond for the payment of duties on the same. The petitioner prays to be relieved from the payment of the said bond, amounting to upwards of six hundred dollars.

The committee, on mature consideration of this case, are impressed with the opinion, that they have not jurisdiction over the same. They think that it belongs, properly, to the cognizance of the judiciary. The petitioner, complains that he has been compelled, by the collector at Fort Stoddert, to execute a bond contrary to law, for the payment of duties on certain merchandise, not liable to pay duties. The case is briefly this, the merchandise subjected to duty, he says, he purchased of John D. Becktell, and others, at New Orleans, in the years 1809 and 1810, the duties, previously to his purchasing the same, having been paid. That, in the year 1809 he moved, and carried with him to the town of Mobile, the merchandise then purchased; and that at sundry times afterwards, in the year 1810, he received at the last mentioned place, other articles of merchandise, purchased of the said John D. Becktell, and others; and that he resided at the town of Mobile, till the latter end of November, 1810; at which time, apprehending an attack on the town, by a certain Reuben Kemper and others, he removed, with the merchandise then unsold, to the county of Baldwin, near Fort Stoddert. If the petitioner has been constrained, illegally, to secure the duties on the above mentioned merchandise, the courts of law are open to the petitioner for relief; to them he ought to resort. The petitioner can fairly bring his case to a judicial examination and decision, by refusing to pay the bond, executed by him to secure the duties to the United States. It is the province of the legislature to enact laws, but not to expound and enforce them. Happily for this nation, these solemn duties are confided to seperate and distinct departments. The committee can never be brought to countenance an usurpation of power, by any of their acts. The demarcations which the constitution has fixed and assigned to the several co-ordinate branches of the government, will be sedulously kept in view. They will never pass, knowingly, the barrier prescribed by the constitution to their functions. These considerations, they conceive, sufficiently justify them in recommending to the House of Representatives to refuse the interposition of its extraordinary powers, and the propriety of leaving the petitioner to his remedy at law. But, should the House deem this position not solid, and require a report on the merits of the case; in order to meet with promptitude such a requisition, and to prevent delay, the committee beg leave to offer the following views on the merits of the claim of the petitioner, to a remission of the duties:

On a full and deliberate examination of this case, this committee are of opinion, that relief ought not to be granted. The reasons which have led them to form this opinion, are the following: The petitioner, who states that he is a citizen of the United States, knew, at the time that he removed from New Orleans, with the avowed intention of taking his stand, of residing at the town of Mobile, and carrying on there the business of a merchant, that the town of Mobile was in possession of the Spaniards, and subject, while they possessed it, to the laws of Spain.

He had voluntarily removed himself from the jurisdiction of the laws of the United States, and had relinquished during such residence there, all claim to the privileges which they impart. Had he committed, while he resided there, an offence, which was punishable by the Spanish laws, he would have been amenable to them? Had he imported merchandise there, it would likewise have been subject to the tariff of the Spanish customs, and the duties arising from the same, would have gone to the Spanish treasury. These are positions the committee take to be undeniable;

no exception can be made to them; nor can the petitioner avail to himself any advantage, by alledging, that the town of Mobile, was a part of Louisiana; because, although the town, in fact was part of the territory belonging to the United States, yet the possession of it had not been obtained by the Government of the United States, from that of Spain.

During the forcible detainer of the town of Mobile, by the Spanish Government, that of the United States could view it in no other light, than as being, during the possession thereof by the Spaniards, for all purposes of commerce and intercourse, a place under the jurisdiction of a foreign nation. Had the Government of the United States considered it in any other point of view, the town of Mobile would have been the emporium of foreign merchandise for the surrounding country, and the treasury of the United States would have been defrauded of the duties, arising on their importation. If these reasons be sound, and the committee are persuaded that they are so, the petitioner can have no just cause for complaining that the merchandise, which he removed from the town of Mobile, to the county of Baldwin, has been subjected to the payment of duties to the United States. Should this ground, however, prove to be untenable, which the committee apprehend is not likely to be done; another consideration of which the petitioners case is susceptible, will place it beyond every hope of redress, and show in the strongest manner, that by granting relief, all the just rules which reason and law sanction, would be violated.

The petitioner, in substantiating his claim to have the duties remitted, which he has been compelled to secure to the United States, by the collector of Fort Stoddert, insists much on this fact, that the merchandise, on which the duties have been paid, was purchased of certain merchants in New Orleans, on which the duties, previous to his purchasing the same, had been paid to the United States. This statement, and the confident reliance of the petitioner on it, to make good his claim, requires some examination. To perform which task, the committee are necessarily compelled to analize the evidence offered by the petitioner. The deposition of John D. Becktell, taken ex-parte, amounts to this, that certain merchandise, specified in the invoice annexed to the petition, was purchased of him at New Orleans, in the years 1809 and 1810, but it does not prove that the merchandise which was removed in 1810, by the petitioner, in the schooner Victoire, a coasting vessel of the United States, to the afore mentioned county of Baldwin, was the same merchandise which had been purchased of him in the years 1809 and 1810. Nor was it possible for the deponent to do so. How could he depose to the identity of the articles of merchandise, after such a lapse of time? Could not the town of Mobile be furnished in the course of trade, with the like articles, from no other person than the deponent; from no other place than New Orleans? The attempt to prove the fact as stated, would be proving too much; it would be proving a thing, if not impossible, that was at least highly improbable. The fact, then, that the merchandise which was removed to the afore mentioned county of Baldwin, was a part of the same specified in the invoice, and which was purchased as afore mentioned, is proved only by the statement, and averment, of the petitioner alone. This testimony is inadmissible; it is contrary to all the rules of enlightened jurisprudence, that the party interested should be a witness; nay, the sole witness in his own cause. The committee do not intend by their mode of examining this case, to implicate the characters of the petitioner, or the deponent. These are persons unknown to them; and they deprecate nothing more than the infliction of injury on the the feelings and characters of those who shall pass in their view and review, while performing the sacred office of judges. To keep the scales of justice in equipoise, between the government and the citizen, is the sole object of the committee. To effectuate this object, always desirable, but of difficult attainment, the freedom of discussion is essential. Truth cannot be arrived at without the vigorous and free exercise, and exertion of the faculties of the mind. Her lights must be elicited, like sparks from the flint; to those belong the property to animate, and to cherish, and when just cause, and imperious necessity shall require, to blast, or to consume.

For these reasons, the committee respectfully submit the following resolution:

Resolved, That the petitioner have leave to withdraw his petition.

13th CONGRESS.] No. 418. [2d SESSION.

REVISION OF THE REVENUE LAWS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, APRIL 9, 1814.

To the Honorable, the Senate and House of Representatives of the United States of America in Congress assembled, your petitioners, Manufacturers of the city and neighborhood of Baltimore, and others, who feel interested in the promotion of domestic manufactures, respectfully represent:

That they have long understood, it is the opinion of many merchants engaged in the importation of foreign manufactured merchandise, that the mode at present used to ascertain the duties thereon is, in many respects, very defective, not calculated either to protect the interests of the United States in a full receipt of revenue, or the honest importer from the practices of the fraudulent one, and, that some amendment to the present collection law is absolutely necessary. They are now under the impression, that a law will soon be passed, which will have the effect to produce an entire change in the usual manner of introducing such manufactures, at least those which are of British origin, through the medium of neutrals, and, therefore, it is more desirable than ever, that such an amendment should be made without delay, because, if this law should pass, an immense importation of goods will no doubt take place in the course of a few weeks, and if the proposed amendment to the collection law should not be made previous thereto, the United States will no doubt suffer a great loss of revenue, and an injury proportional thereto will be done to domestic manufactures. It is of little moment to the importer what is the rate of duty which he has to pay, because, he always calculates on its reimbursement, but it is of vital importance to him, and to the security of the revenue, that the same duty is paid on the same kind and quality of goods by every importer in the United States. To endeavor to obtain such an amendment to the present collection law as will have this effect, is the principal object of this petition, and your petitioners are the more solicitous for it from a full belief, that while it will protect the interests of the fair trader, and increase the revenue, it will also support the manufactories already established in the United States and forward and encourage the erection of many others now in contemplation.

Your petitioners further represent, that they believe a prohibition of the importation of cotton goods the manufacture of countries beyond the cape of Good Hope, would very materially tend to benefit the agricultural interest of the country, by creating a constant and steady demand for raw cotton, and, that while it would encourage the manufacture of coarse cotton fabrics, it wouldserve as an important check to the exportation of specie.

Your petitioners therefore pray than an act or acts may be passed for the purposes stated, or that such other relief may be granted in the premises as to both Houses of Congress may appear to be right, and your petitioners, as in duty bound, shall ever pray, &c.

Signed by the subscribers, a committee appointed for this purpose, at a meeting held at the Merchant's Coffee House, in Baltimore, the 6th day of April, 1814.

JOHN HILLEN,
WM. PATTERSON,
SAML. HARDEN,
ROBERT McKIM,
JNO. GILL,
NATHAN LEVERING,
EDWARD GRAY.

13th Congress.] No. 419. [2d Session.

MINT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, APRIL 9, 1814.

TREASURY DEPARTMENT, *April* 7, 1814.

SIR:

I have the honor to transmit, herewith, a letter from the Comptroller of the Treasury, accompanied with sundry statements, which have been prepared in obedience to the act, entitled "An act establishing a mint, and regulating the coins of the United States," passed April 2d, 1792.

I have the honor to be, very respectfully, sir, your obedient servant,

G. W. CAMPBELL.

The Hon. the SPEAKER *of the House of Representatives.*

TREASURY DEPARTMENT, *Comptroller's Office, April* 4, 1814.

SIR:

The statements herewith, marked A, B, and C, have been prepared pursuant to the seventh section of an act of Congress, passed the 2d of April, 1792, entitled "An act establishing a mint, and regulating the coins of the United States." They contain all the information, relative to the mint, which the settlements made at the treasury enable me to afford.

I am, sir, with great respect, your obedient servant,

EZ. BACON.

GEORGE WASHINGTON CAMPBELL, Esq. *Secretary of the Treasury.*

A.

Statement exhibiting the balance of Gold and Silver remaining in the hands of the officers of the Mint on the 31st December, 1812; the amount deposited from 1st January to 31st December, 1813; the different species of coins made and paid on account of deposites, allowance for wastage, and the balance remaining in the hands of the officers of the Mint on the 31st December, 1813, to be accounted for on a future settlement.

	Oz. Dwt. Gr.	Dolls. Cts. M.
Balance of gold bullion, &c. remaining in the hands of the officers of the mint on 31st December, 1812,	1,117 11 05	19,865 59 0
Gold bullion deposited from the 1st January to the 31st December, 1813,	26,998 12 17	479,975 64 0
Total amount,	28,116 03 22	499,841 23 0
Amount paid for deposites of gold from 1st January to 31st December, 1813,	- -	449,031 91
Add gold coins in the hands of the treasurer of the mint on December 31st. 1813,	- -	43,624 41 5
		492,656 33 0
Deduct this sum, being a balance of gold coins in the hands of the treasurer, 31st December, 1812,	14,529 16 05	
And this sum, being the amount of treasury warrant, No. ——, issued to cover wastage in the coinage of gold,	987 16 05	
		15,516 33 0
Gold coins made at the mint from 1st January to 31st December, 1813, viz: half eagles, 95,428. Weight and value,	26,839 02 12	477,140 00 0
Gold bullion in the hands of the officers of the mint on the 31st December, 1813,	1,169 09 05	20,788 16 5
Profit and loss account for this sum allowed for wastage in the coinage of gold in 1813,	107 12 05	1,913 06 5
As above,	28,116 03 22	499,841 23 0
Balance of silver bullion, &c. remaining in the hands of the officers of the mint, 31st December, 1812,	413,899 12 06	477,575 22 0
Silver bullion deposited from 1st January to 31st December, 1813,	213,055 07 00	245,833 01 0
Total amount,	626,954 19 06	723,408 23 0
Amount paid for deposites of silver from 1st January to the 31st December, 1813,	- -	578,799 43 5
Add silver coins in the hands of the treasurer of the mint on 31st December, 1813,	- -	63,453 27 0
		642,252 70 5
Deduct this sum, being a balance of silver coins in the hands of the treasurer, 31st December, 1812,	18,000 16 00	
And this sum, being the amount of treasury warrant No. ——, issued to cover wastage in the coinage of silver,	3,301 04 05	
		21,301 20 5
		620,951 50 0
Silver coins made at the mint from 1st January to 31st December, 1813, viz: half dollars, 1,241,903. Weight and value,	538,157 19 08	
Silver bullion in the hands of the officers of the mint 31st December, 1813,	86,726 05 17	100,067 45 5
Profit and loss account for this sum, allowed for wastage in coinage of silver in 1813,	2,070 14 05	2,389 27 5
	626,954 19 06	723,408 23 0

COMPTROLLER'S OFFICE, *March 30th*, 1814.

ANDREW ROSS, *Clerk.*

B.

Dr. *The Mint of the United States in account of Copper purchased and coined, from the commencement of the Institution to the 31st of December, 1813.* Cr.

	TROY WEIGHT.	COST OF COPPER.		TROY WEIGHT.	Value of Copper at the rate of 7 dwts. to a cent.
	lbs. oz. dwts.	Dollars. Cents.		lbs. oz. dwts.	Dollars. Cents.
To amount of rough copper and copper planchettes, purchased from the commencement of the institution to the 31st December, 1812, per statement marked B, accompanying the Comptroller's letter of the 27th February, 1813, to the Secretary of the Treasury, - - - - - - - -	877,688 01 11	246,472 37	By amount of rough copper and copper planchettes, accounted for from the commencement of the institution to the 31st December, 1812, per statement accompanying the Comptroller's letter of February 27, 1813, to the Secretary of the Treasury, -	849,988 04 10	277,440 19
			By amount of cents charged by the treasurer of the mint, as delivered to the Treasurer of the United States during the year 1813, viz:		
			Cents.		
			In the quarter ending 30th June, - - 196,000		
			Do. 30th September, - 222,000		
			418,000	12,191 08 00	4,180 00
			By balance remaining, viz:	862,180 00 10	281,620 19
			This sum being the amount of copper planchettes in the hands of the chief coiner, - - -	10,794 01 03	3,700 83
To balance per contra, - - - - - -	- - -	38,848 65	By this sum unaccounted for, - - - -	4,713 11 18	
	877,688 01 11	285,321 02		877,688 01 11	285,321 02

Comptroller's Office, *March* 31, 1814.

ANDREW ROSS, *Clerk.*

C.

Summary Statement exhibiting the value of Coins made at the Mint; the amount of disbursements on account of the establishment; the amount allowed for wastage; the amount retained of deposites; and the amount gained on the coinage of copper, from the commencement of the institution to the 31st December, 1813.

	Dollars. Cts.	Dollars. Cts.
Value of gold, silver, and copper coins, made at the mint to the 31st December, 1812,	- -	11,704,372 99
Value of gold coins made from 1st January to 31st December, 1813, per account A,	474,140 00	
Value of silver coins made from do. to do. do. -	620,951 50	
Value of copper coins made from do. to do. do. B,	4,180 00	
		1,102,271 50
Total value of gold, silver, and copper coins, - -	- -	12,806,644 49
Nett charge on the coinage of gold, silver, and copper, to the 31st December, 1812, per account rendered, - - - - - - - - - -	432,249 73.5	
Add amount gained on the coinage of copper to the same period, do. - -	38,848 65	
	471,098 38.5	
From the above deduct amount of wastage on gold and silver to 31st December, 1812, per account rendered, - - - - - $44,393 39.5		
To the above add the amount retained from deposites to the same period, do. - - - - - - - - - 4,656 82		
	39,736 57.5	
		431,361 81
Add amount disbursed on account of the establishment from January 1st to 31st December, 1813, - - - - - - - - - - -	- -	21,325 29
Add, also, the amount of wastage on gold and silver to the 31st December, 1812, -	44,393 39.5	
Do. from 1st January to 31st December, 1813, - - - -	4,302 34	
	48,695 73.5	
From the above deduct the amount retained from deposites to 31st December, 1812, - - - - - - - - $4,656 82		
Also, amount retained from 1st January to 31st December, 1813, - 176 89.5		
	4,833 71.5	
		43,862 02
		496,549 12
Deduct amount gained on the coinage of copper from the commencement of the institution to the 31st December, 1813, per statement herewith, marked B, -	- -	38,848 65
Nett amount chargeable to the coinage of gold, silver, and copper, from the commencement of the institution to the 31st December, 1813, including cost of lots, buildings, machinery, &c. - - - - - - - - - -	- -	535,397 77

COMPTROLLER'S OFFICE, *March* 31, 1814.

ANDREW ROSS, *Clerk.*

13th CONGRESS.] No. 420. [2d SESSION.

ON THE EXPEDIENCY OF MAKING FOREIGN GOLD COINS A LEGAL TENDER, AND PROHIBITING THE EXPORTATION OF SPECIE.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, APRIL 12, 1814.

BALTIMORE, *March* 4, 1814.

SIR:

From the numerous calls for specie lately made on the banks of this State, and to the Southward, and which there is reason to apprehend will be repeated, great inconvenience must soon result, unless some measures are adopted to avert the difficulty of meeting those demands. The banks of this city have been, and still are, laboring under considerable inconvenience, from the circumstance of foreign gold coins not being a legal tender. They received those coins to a large amount, under an act of Congress which was suffered to expire, and are now unable to use them, notwithstanding the pressing demands upon them. A law giving some rate of currency to specie of this description, seems indispensably necessary, and would contribute materially to their relief.

Since the State of Maryland has been wholly deprived of commerce, the banks in the city of Baltimore have been gradually getting in debt to the Eastern cities, and payments are now required in specie, to an amount that will greatly exhaust their treasure--in the event of peace, the further demand for exportation will, it is apprehended, materially increase their embarrassments. In the latter point of view, the subject is peculiarly interesting to the banks of New York, Philadelphia, and Baltimore, inasmuch as they have subscribed largely to the late loans to the United States. Nearly one-third of the banking capital of Baltimore has been thus invested, and if, on the return of peace, specie should be permitted to be exported, the necessary consequence will be, that the increased demand upon the banks will compel them to throw this stock into the market at a very reduced value, much to their own injury, as well as to the injury of the nation. And it may not be entirely unworthy of consideration, how far the prospect of exporting specie, at the close of the war, may retard, or the prohibition to export may facilitate, such loans as the Government may hereafter wish to make.

Under these impressions, therefore, we take the liberty respectfully to suggest to you, the propriety of recommending to Congress, during the present session, to provide by law for giving a rate of currency to foreign gold coins; and to prohibit the exportation of specie for twelve months after peace shall be proclaimed. In the hope that, if these measures shall meet your approbation, you will submit them to the President, or give them such other course as may in your opinion best promote the objects we have in view.

We have the honor to be, sir, with very high respect and consideration, your very obedient servants,

W. COOKE,
President of the Bank of Maryland.
WM. WILSON,
President of the Bank of Baltimore.
HENRY PAYSON,
President of the Union Bank of Maryland.
JAMES MOSHER,
President of the Mechanics' Bank of Baltimore.
HEZ. WATERS,
President of the Marine Bank of Baltimore.
JOSEPH H. NICHOLSON,
President of the Commercial and Farmers' Bank of Baltimore.
PHIL. MOORE,
President of the Franklin Bank of Baltimore.
WM. GRAHAME,
President of the Farmers' and Merchants' Bank.
JOHN DONNELL,
President of the City Bank of Baltimore.

The Hon. GEO. W. CAMPBELL, *Secretary of the Treasury.*

13th CONGRESS.] **No. 421.** [2d SESSION.

REVISED STATEMENT OF THE PUBLIC DEBT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, ON THE 14th OF APRIL, 1814.

TREASURY DEPARTMENT, *April 12th*, 1814.

SIR.

I have the honor to transmit, herewith, a revised statement of the debt of the United States, accompanied by an explanatory letter on the subject, from the Register of the Treasury, by which it appears that in the statement of the public debt on the 1st January, 1813, annexed to the printed account of the receipts and expenditures for the year 1812, the amount of stock constituted under the act authorising a loan for the service of that year, was, by mistake, stated at eleven millions of dollars, instead of eight millions thirty-four thousand seven hundred dollars, the real amount of six per cent. stock issued by virtue of the act before recited.

I have the honor to be, very respectfully, sir, your obedient servant,

G. W. CAMPBELL.

The Honorable the SPEAKER *of the House of Representatives.*

TREASURY DEPARTMENT, *Register's Office, 7th April*, 1814.

SIR.

I have the honor to transmit a revised statement of the "debt of the United States on the 1st January, 1813," as a substitute for the statement thereof, forming a part of the appendix to the printed accounts of the receipts and expenditures for the year 1812, presented a few days since, and transmitted to the House of Representatives of the United States.

The item in which the variation appears, is the extension of the sum of eleven millions of dollars, as constituted stock under the act for borrowing to that amount in the year 1812, and which had been calculated to the full amount; whereas the whole amount of the moneys borrowed under the authority of that act was only - - - - - - - - $10,184,700

But as $2,150,000 therefore had been borrowed of certain banks, on contract, reimbursable in the years 1813 and 1814, this amount forms a deduction of - - - - - - $2,150,000

Leaving the true amount of six per cent. stock of the year 1812, of - - - $8,034,700

A sufficient number of copies of this revised statement has been struck off, not only for the present occasion, but also to be bound up with the appendix to be rendered with a similar statement for the ensuing year, for the purpose of maintaining the correctness of those annual exhibitions of the public debt.

I have the honor to be, sir, your most obedient servant,

JOSEPH NOURSE, *Register.*

Honorable GEORGE W. CAMPBELL, *Secretary of the Treasury.*

Revised Statement of the Debt of the United States, on the 1st of January, 1813.

Domestic Debt, exclusive of the sums passed to the credit of the Sinking Fund:

Six per cent. stock,		$17,506,485 90	
Three per cent. stock,		16,157,972 59	
Deferred stock,		9,576,634 68	
Louisiana six per cent. stock,		11,070,700 00	
Six per cent. stock, loan of 1796,		80,000 00	
Exchanged six per cent. stock of 1812,		2,745,120 58	
		$57,136,913 75	
Six per cent. stock, constituted by an act passed the 14th of March, 1812, entitled "An act authorizing a loan of money not exceeding eleven millions of dollars," and for which scrip certificates were issued,	*$8,034,700		
Deduct, purchased by the commissioners of the Sinking Fund,	57,000		
		7,977,700 00	
Nominal amount of debt on the 1st of January, 1813,			$65,114,613 75
Deduct reimbursement of the six per cent. and deferred stocks, to the 31st December, 1812,		$19,909,972 19	
From this, deduct reimbursement paid on stock subsequently transferred to the Sinking Fund, to 1st January, 1810,	28,748 02		
And the difference between the nominal amount of six per cent. and deferred stocks exchanged, and the amount of exchanged stock issued in lieu thereof, being reimbursement previously paid on said stocks,	5,664,227 48		
		5,692,975 50	
			14,216,996 69
Unredeemed amount on the 1st January, 1813,			(a) $50,897,617 06
Nominal amount of the debt, as above stated,			$65,114,613 75

Sinking Fund. The following sums are in the treasury books, passed to the credit of the commissioners of the Sinking Fund, to the 31st December, 1812.

Foreign Debt, viz:	Five per cent. stock,	$8,200,000		
	Four and one half per cent. stock,	820,000		
	Four per cent. stock,	3,180,000		
			12,200,000 00	
Domestic Debt, viz:	Six per cent. stock,	1,946,026 92		
	Three per cent. stock,	698,555 41		
	Deferred six per cent. stock,	1,005,179 83		
	Eight per cent. stock,	6,482,500 00		
	Exchanged six per cent. stock,	6,294,051 12		
	Converted six per cent. stock,	1,859,850 70		
	Four and a half per cent. stock,	176,000		
	Five and a half per cent. stock,	1,848,900		
	Navy six per cent. stock,	711,700		
	Louisiana six per cent. stock,	179,300		
	Six per cent. stock of 1812,	57,000		
			21,259,063 98	
				33,459,063 98
				(b) $98,573,677 73

(a) Unredeemed amount, 1st January, 1812,			$15,120,150 43
Add six per cent. stock of 1812,		$8,034,700 00	
From which, deduct amount purchased by Sinking Fund,		57,000 00	
		7,977,700 00	
Add three per cent. stock issued since,		82 55	
			7,977,782 55
			53,097,932 98
Deduct reimbursement of six per cent. and deferred stocks,		1,446,047 31	
Ditto, of converted stock,		565,318 41	
Louisiana stock purchased,		179,300 00	
Deferred ditto,		9,650 20	
			2,200,315 92
Unredeemed amount January 1, 1813,			$50,897,617 06
(b) Total nominal amount of debt, including Sinking Fund, 1st of January, 1812,			$93,120,734 16
Add six per cent. of 1812,		8,034,700 00	
Three per cent. stock, issued since,		82 55	
			8,034,782 55
			101,155,516 71
Deduct difference between six per cent. and deferred stocks exchanged, and stock issued in lieu,			2,581,838 98
	As above,		$98,573,677 73

*The total amount of moneys received into the treasury, viz:	In the year 1812,	$10,002,400	
	In the year 1813,	182,300	
			$10,184,700
From which, deduct the amount of temporary loans reimbursed in 1813 and 1814,			2,150,000
Amount of six per cent. stock of the year 1812,			$8,034,700

13th Congress.] No. 422. [3d Session.

STATE OF THE FINANCES.

COMMUNICATED TO THE SENATE, SEPTEMBER 26, 1814.

The Secretary of the Treasury, in obedience to the act "supplementary to the act, entitled an act to establish the Treasury Department," has the honor respectfully to submit to Congress the following report and estimates:

The sums authorized by Congress to be expended during the year 1814, and for which appropriations have been made, are as follows:

1. For civil, diplomatic, and miscellaneous expenses, - -	$2,245,355 59	
To this sum is to be added, the amount which may be payable on the following accounts, viz: 1. The amount of fines, penalties, and forfeitures actually received into the treasury, which is appropriated for defraying the expenses of courts of the United States. 2. The sums received by the collectors of the customs for the Marine Hospital Fund and Privateer Pension Fund, which are paid into the treasury with the other moneys derived from the customs, but are exclusively applicable to the two objects here mentioned, respectively. 3. The moneys received into the treasury for the United States' moiety of prizes captured by public vessels, which belong exclusively to the Navy Pension Fund. These items are contingent and uncertain, until the accounts for the year are made up, and their amount ascertained. As they appear among the receipts into the Treasury, they must also be placed among its expenditures. They may be estimated for the year 1814, at - - - - - - -	200,000 00	
		2,445,355 59
2. Military expenses, including the Indian Department, and the permanent appropriation of 200,000 dollars annually, for arming and equipping the whole body of the militia of the United States, - - - - - - - - -		24,502,906 00
3. Naval expenses, including 200,000 dollars for the purchase of timber, appropriated by the act of March 30, 1812, - - - - - - - -		8,169,910 87
4. For the public debt, such sum as the public engagements may require; and which, during the year 1814, may be estimated as follows:		
Interest on the public debt existing previously to the present war, - -	1,980,000 00	
Interest on the debt contracted during the present war, including the loans of the present year and treasury notes, - - - - -	2,950,000 00	
Reimbursement of principal, consisting of the annual reimbursement of the old six per cent. and deferred stocks, temporary loans payable during this year, and treasury notes reimbursable during the same period, - - - -	7,572,000 00	
	12,502,000 00	
But for these purposes there had been advanced from the treasury during the year 1813, to sundry commissioners of loans, beyond the demands upon them for the year 1813, and to the Treasurer of the United States, as agent for the Commissioners of the Sinking Fund, about - - - - - - -	350,000 00	
Leaving payable during the year 1814, - - - - - -		12,152,000 00
		$47,270,172 46

The means by which this sum was to be provided, were the following:

1. Moneys receivable on account of the public revenue, and which were estimated as follows:		
From the customs, - - - - - - -	6,500,000 00	
Sales of public lands, - - - - -	600,000 00	
Direct tax and internal duties, - - - - -	3,800,000 00	
Postage, and incidental receipts, - - - -	50,000 00	
		10,950,000 00
2. Moneys receivable for the proceeds of loans, and for treasury notes to be issued, as follows:		
Amount payable into the treasury during the year 1814, of the loan of seven and a half millions, made under the act of August 2, 1813, - - -	3,592,665 00	
Amount authorized to be borrowed by the act of March 24, 1814, - -	25,000,000 00	
Amount authorized by the act of March 4, 1814, to be issued in treasury notes,	5,000,000 00	
		33,592,665 00
And it was estimated, that out of the balance of cash remaining in the treasury on the 1st day of January, 1814, which amounted to $5,196,482 00, there might be applied a sum sufficient to cover the whole amount of the authorized expenditures, and which would be - - -		2,727,507 46
		$47,270,172 46

The accounts of the treasury have as yet been made up only for the two first quarters of the year 1814, or to the 30th of June, of that year. The annexed statement, marked A, shows the receipts and expenditures at the treasury for the fourth quarter of the year 1813, which have not before been communicated to Congress, and separately, those of the two first quarters of the year 1814.

By this statement, it appears that the payments from the treasury during the first half of the present year, have been,

For civil, diplomatic, and miscellaneous expenses, - - - -	1,444,062 60
Military, - - - do. - - - -	11,210,238 00
Naval, - - - do. - - - -	4,012,899 90
Public Debt, - - do. - - - -	3,026,580 77
	19,693,781 27

And would leave payable during the remainder of the year, on those several accounts, the following sums:

For civil, diplomatic, and miscellaneous expenses, - - -	1,001,292 99	
Military expenses, - - - - - -	13,292,668 00	
Naval, do. - - - - - -	4,157,010 97	
Public debt, do. - - - - - -	9,125,419 23	
		27,576,391 19
		$47,270,172 46

The receipts into the treasury during the first half of the present year, have been as follows:

For the proceeds of the customs,			4,182,088 25
Public lands, (including those in the Mississippi Territory, the proceeds of which are now payable to the State of Georgia)			540,065 68
Internal duties and direct tax,			2,189,272 40
Postage and incidental receipts,			166,744 00
			7,078,170 33
Loan of seven and a half millions, under the act of August 2, 1813,		3,592,665 00	
Loan of ten millions, (part of 25 millions,) under the act of March 24, 1814,		6,087,011 00	
		9,679,676 00	
Treasury notes, issued under the act of February 25, 1813,	1,070,000 00		
Treasury notes, issued under the act of March 4, 1814,	1,392,100 00		
		2,462,100 00	
			12,141,776 00
			19,219,946 33
And there remained cash in the treasury, on the 1st of July, 1814,			4,722,639 32
			$23,942,585 65
To make up the sum, therefore, which will be wanted to meet the expenditures as above estimated, there must be obtained during the third and fourth quarters of the present year,			23,327,586 81
			$47,270,172 46
And the further sum of 1,500,000 dollars, which is the least that ought at any time during a state of war, to be left in the treasury, making,			$24,827,586 81

Of this amount it is estimated that there will be derived from the various sources of existing revenue, the following sums, viz:

From the customs, 2,820,000 00

It has not been practicable to prepare the statements of this and of the other branches of the revenue in the usual official form, to be communicated to Congress at this time. Some of these statements have been heretofore regularly given for periods terminating on the 30th of September; and to preserve the series unimpared, their preparation is postponed until they can be made out terminating with that day. They will hereafter be laid before Congress in the proper form. The amount of the custom house duties which accrued during the year 1813, was 7,070,000 dollars. During the two first quarters of the present year they amounted to about 3,000,000 dollars; but, during the two last quarters, will not, probably, exceed 1,000,000. The amount receivable into the treasury, during the year 1814, from bonds outstanding at the commencement of the year, and from the duties accruing, and which will become payable during that year, is estimated at 7,000,000 dollars; which is 500,000 dollars more than was heretofore estimated. Of this sum, $4,182,088 25, was paid during the first half of the year, and will leave payable, during the remainder of the year, the sum here stated.

Sales of Public Lands. The proceeds of the public lands sold in the Mississippi Territory, which are now payable to the State of Georgia, are brought into the treasury in the same manner as the moneys derived from the sales of other public lands. As the amount, when paid out of the treasury to the State of Georgia, appears among the public expenditures, it is proper that these moneys should be placed among the receipts of the treasury. Including the proceeds of the lands in the Mississippi Territory, the receipts during the year 1814 are estimated at $900,000; of which, $540,065 68, having been received during the two first quarters of the year, there will be receivable during the two last quarters, 360,000 00

Internal Duties and Direct Tax. The receipts into the treasury, from these sources, during the present year, will fully equal the estimate heretofore made. These taxes are paid readily and cheerfully. The direct tax is in collection in more than three-fourths of the districts, and will shortly be in the same state in all the districts, except two or three, where the difficulty of obtaining competent persons to act as assessors has produced some delay. In several of the districts, the collection is already nearly completed. The amount estimated as receivable from these two sources, was 3,800,000 dollars. Of this sum, there was received prior to the 1st of July last, $2,189,272 40, and leaves to be received during the remainder of the year, 1,610,000 00

Postage, and Incidental Receipts. These were estimated, for the whole year, at $50,000. Including repayments, prize money, and the arrears of the former direct tax and internal duties, there was received, on these accounts, during the first half of the year, $166,744. These receipts are so casual and uncertain, that it is difficult to make any estimate of their amount. During the remainder of the year, they may, perhaps, be expected to produce 50,000 00

Total amount receivable for revenue, $4,840,000 00

Under the act of the 24th of March, 1814, by which the President was authorized to borrow twenty-five millions of dollars, a loan was opened on the 2d of May, for ten millions of dollars, in part of that sum. A loan for ten millions of dollars was considered as more likely to prove successful, than if an attempt were made to obtain the whole amount of twenty-five millions at once. The sums offered for this loan amounted to 11,900,806 dollars; of which 2,671,750 dollars were at rates less than 88 per cent., and 1,183,400 dollars at rates less than 85 per cent. Of the sum of 9,229,056 dollars, which were offered at 88 per cent., or at rates more favorable to the United States, five millions were offered, with the condition annexed, that if terms more favorable to the lenders should be allowed for any part of the twenty-five millions authorised to be borrowed the present year, the same terms should be extended to those holding the stock of the ten million loan. Taking into consideration the expectation, then entertained, of an early return of peace, and the importance of maintaining unimpaired the public credit, by sustaining the price of stock in the meantime; and, also, considering the measure was sanctioned by precedent, it was agreed to accept the loan with that condition. Had the sum to which the condition was annexed been rejected, the consequence would have been to reduce the amount obtained to less than five millions, a sum altogether inadequate to the public demands; or, by depressing the stock to 85 per cent., to have obtained only a little more than six millions, which would still have been insufficient to answer the purposes of Government. Offers were subsequently made to this loan, of sums amounting to 566,000 dollars, which were accepted on the same terms as the original offers, and augmented the amount of the loan which was taken to 9,795,056 dollars.

The papers annexed, under the letter B, exhibit the particulars relating to this loan.

There was paid into the treasury, on account of the loan of ten millions, prior to the 1st of July, $6,087,011; leaving to be paid, after that day, $3,708,045 . Of this sum, a failure of payment on the days fixed by the terms of the loan, of about 1,900,000 dollars, has taken place; and it is doubtful whether the payment will be effected. No

more, therefore, can be relied on towards the supply necessary for the third and fourth quarters of the year 1814, than what has already been paid, and amounting to about $1,800,000.

Proposals were again invited on the 22d of August, for a loan of six millions of dollars, in further execution of the power contained in the act of the 24th of March, for borrowing twenty-five millions. The whole amount offered was only 2,823,300 dollars, of which 100,000 dollars were at rates less than 80 per cent., and 2,213,000 dollars were at the rate of eighty dollars in money for one hundred dollars of six per cent. stock. The remaining sum of 510,300 dollars was offered at various rates, from 80 to 88. Notwithstanding the reduced rate at which the greater part of the above sum was proposed, yet as the market price of stock hardly exceeded 80 per cent.; as there was no prospect of obtaining the money on better terms; and as it was indispensible for the public service, it was deemed advisable to accept the sums offered at that rate. Including the sums offered at rates more favorable to the United States than that here stated, the whole amount of the proposals accepted was 2,723,300 dollars; and a further sum of 207,000 dollars has been since accepted at the same rate; making the whole amount taken of this loan, 2,930,300 dollars.

The annexed papers, under the letter C, relate to this loan.

Some of the persons who originally made proposals for this loan, which were accepted, have since given notice that they could not carry their proposals into execution. The sums, in relation to which this failure has taken place, amount to 410,000 dollars; and there can, therefore, be relied on for the proceeds of this loan, only $2,520,300.

Moneys having been heretofore obtained by the United States on loan in Europe upon favorable terms, and the punctuality and fidelity with which they were repaid, having established their credit there on a firm and respectable footing; it was determined, in consequence of the difficulties experienced in obtaining at home the sums requisite for the public service, to try the market in that quarter. To effect this purpose, the requisite powers and instructions have been given for negotiating a loan for six millions of dollars as a further part of the loan of twenty-five millions authorized by the act of the 24th of March last; and, in order to facilitate this object, six per cent. stock to that amount has been constituted and transmitted, with directions for its sale, if that shall be found the most advantageous mode for obtaining the money. The result, however, of this experiment, is not certain; and the proceeds, in case it should be successful, will not, probably, come into the treasury in the course of the present year; they cannot, therefore, be placed among the resources of this year. But, as this sum forms a part of that which was authorized to be borrowed, and which will be necessary for the service of the present year, further authority will be required from Congress for obtaining this sum, by loan or otherwise; in which case, the proceeds of the negotiation undertaken in Europe, will be applicable to the service of the ensuing year. With a view to avoid the inconvenient increase of stock in the market, and its consequent depreciation, an effort was made to obtain temporary loans from the banks by special contracts; but the attempt was not attended with success.

The amount of treasury notes issued prior to the 1st of July last, under the act of the 4th of March, 1814, was 1,392,100 dollars. Those since issued amount to $1,512,300. The annexed statement, marked E, shows the particulars relating to these notes; and, in the paper marked D, an account is given of those treasury notes issued under the act of the 25th of February, 1813, which have not been heretofore reported to Congress.

There are now in circulation near 8,000,000 of dollars in treasury notes; of which, during the fourth quarter of the present year, notes for more than four millions of dollars will become reimbursable. A part of them may, perhaps, be replaced by new notes; but it is not believed that, upon their present footing, more than two millions and a half of dollars can thus be replaced. This would still leave more than six millions of dollars of notes in circulation; which the experience of two years has shown to be nearly as large a sum, while the other circulating paper medium of the country remained unembarrassed, and maintained itself in the public confidence, as can, in their present shape, be freely and easily circulated. Notes of a smaller denomination than those heretofore issued, have been prepared, and will, probably, by passing into a more numerous and extensive class of the money transactions of individuals, carry a greater quantity into circulation; there having been already issued, since the 1st of July, treasury notes amounting to 1,500,000 dollars, and it being estimated that a further sum of 2,500,000 dollars may be put in circulation previously to the end of the present year, the amount estimated to be derived from this source during the third and fourth quarters of the year, will be 4,000,000 dollars.

The means, then, for meeting the demands upon the treasury during the last half of the present year, as now ascertained, are estimated as follows:

From the revenue,		$4,840,000
Loans under the twenty-five million act, viz:		
Loan of ten millions,	$1,800,000	
Loan of six millions,	2,520,000	
		4,320,000
		9,160,000
Treasury notes,		4,000,000
		13,160,000
And leave still to be obtained,		11,660,000
		$24,820,000

The difficulties already experienced in obtaining loans, and the terms on which it has been found necessary to accept them, sufficiently show the propriety of Congress adopting effective measures for procuring the sums still required for the service of the residue of the present, as well as for that of the ensuing year.

The suspension of payments in specie, by many of the most considerable banks in the United States, and of those most important in the money operations of the treasury, has produced, and will continue to cause difficulties and embarrassments in those operations. The circulating medium of the country, which has consisted principally of bank notes, is placed upon a new and uncertain footing; and those difficulties and embarrassments will extend in a greater or less degree into the pecuniary operations of the citizens in general. The powers of Congress, so far as they extend, will be required to be exerted in providing a remedy for these evils; and in placing, if practicable, the currency of the country on a more uniform, certain, and stable footing.

If further reliance must be had on loans, it is respectfully suggested, that additional inducements should be offered to capitalists to advance their money, by affording an ample and unequivocal security for the regular payment of the interest, and reimbursement of the principal of such loans as may be obtained. This may be effected by establishing an adequate revenue, and pledging the same specifically for that purpose.

It is also submitted, for the consideration of Congress, whether treasury notes might not, by augmenting the rate of interest they now bear, and securing its payment, as well as their eventual reimbursement, by an adequate revenue pledged for that purpose, be placed on a footing better calculated, than at present, to sustain their credit, encourage their circulation, and answer with more certainty the purposes of Government.

The estimates for the service of the year 1815 have not yet been prepared. It is certain, however, if the war continues, that a sum will be required at least equal to that demanded for the present year; and, under the head of Public Debt, an additional sum, sufficient for the payment of the interest on the loans made in the meantime.

By the plan of finance which was adopted at the commencement of the present war, this additional sum would be all that would would be required to be raised, by new taxes, during the year 1815, except what might be necessary to make good a deficiency in any of the existing revenues. According to that plan of finance, the expenditures to be covered by the revenue during the year 1815, would be as follows:

Expense of the peace establishment,		$7,000,000
Interest on the debt, existing prior to the war,	1,900,000	
Interest on the debt contracted since the war, including treasury notes, and including the interest which will become payable during the year 1815, on debt contracted within that year,	4,600,000	
		6,500,000
		$13,500,000

The revenues, as now established, are estimated to produce, during the year 1815, the following sums, viz:

Customs.—While the whole navy of the enemy is disposable for the interruption of our trade, this source of revenue cannot be very productive. From bonds which will be outstanding at the commencement of the year 1815, and from the duties which will accrue during that year, it is estimated that there will be received into the treasury, $4,000,000

Sales of public lands, 800,000

Internal Duties.—These will all bring their full amounts into the treasury during the year 1815, and will, it is believed, produce a nett sum of 2,700,000

Arrears of direct tax of 1814, which will be received in 1815, 600,000

Postage, and other incidental receipts, 100,000

Total amount,	8,200,000
And leaving to be provided,	5,300,000
	$13,500,000

Towards making up this sum of 5,300,000 dollars, a continuance of the direct tax will, it is believed, be necessary; but at its present rate. it will not produce, nett to the Treasury, more than 2,600,000 dollars.

In order to provide the remaining sum of 2,700,000 dollars, as well as such other sums as may be deemed requisite for the objects herein before suggested, it will be for Congress to consider how far it would be expedient to increase this tax, as well as the present internal duties; and, also, what new objects of taxation may, for that purpose, be most advantageously resorted to.

But the plan of finance above referred to, assumed, as one of the grounds upon which it depended, that loans might be annually obtained during the continuance of the war, for the amount of the extraordinary expenditures occasioned by it. The experience of the present year furnishes ground to doubt whether this be practicable, at least in the shape in which loans have been hitherto attempted. Nor is it even certain that the establishing and pledging of revenues adequate to the punctual payment of the interest and eventual reimbursement of the principal of the sums which will be required for the service of the year 1815, would enable the treasury to obtain them through the medium of loans effected in the ordinary way.

With this view of the subject, it is respectfully submitted, whether it would not be expedient to extend the provisions to be made for the service of the ensuing year, beyond those contemplated in this plan of finance, hitherto pursued for carrying on the war, so as to provide, by means other than loans, for at least a portion of the extraordinary expenditures occasioned thereby. This would have a tendency to ensure public confidence, and preserve and confirm the public credit.

The present state of our country, growing out of the unjust policy of the enemy, as well as the unusual manner in which he prosecutes the war, calls for new and extraordinary exertions on the part of the nation; and the means requisite to meet the expenditures which these may occasion, ought to be provided.

The resources of the nation are not exhausted; they are ample, and the occasion requires they should be brought into full activity.

The very expenditures which render necessary the imposition of additional taxes, will themselves have increased in the community the ability to discharge them.

The promptitude and cheerfulness with which the present taxes are paid, afford the best pledges of the spirit with which the people will meet such demands as the interest and safety of the country may require. A people who have not only tasted, but enjoyed in their full extent, the blessings of liberty and independence, for more than thirty years, cannot consider any sacrifices too great, which are found indispensable to preserve them inviolate.

Those sacrifices, however, which may be demanded by the present crisis in our affairs, will be of a temporary nature only; for, while we may fairly calculate, that, with the termination of the present contest, the duration of which will be shortened in proportion to the vigor and unanimity with which it is sustained on our part, will cease the expenditures consequent on a state of war, and render no longer necessary a continuance of those extraordinary revenues established to provide the supplies requisite for that object; we may with equal confidence rely, that the growing revenue arising from the commerce of a few prosperous years of peace, will be found sufficient to redeem the pledges which may have been made to the public creditors, and thus relieve the people from these burthens which times of danger and of difficulties rendered indispensable.

All which is respectfully submitted.

G. W. CAMPBELL.

TREASURY DEPARTMENT, *September* 23, 1814.

A.

Statement of Receipts and Payments at the Treasury of the United States, from the 1*st of October to the* 31*st of December*, 1813.

RECEIPTS.

Cash in the treasury, subject to warrant, 1st October, 1813,			$6,978,752 43
Received for the proceeds of the customs,	3,238,043 58		
Arrears of internal revenues,	380 68		
Fees on patents,	1,470 00		
Postage of letters,	35,000 00		
Nett proceeds of prizes captured,	129,458 06		
Rent of the United States' saline,	6,350 00		
Fines, penalties, and forfeitures,	1,003 75		
Sales of public lands,	263,049 06		
Repayments,	3,810 13		
			3,678,565 26
Loan of $16,000,000, per act of 8th February, 1813,	1,511,875 00		
Loan of $7,500,000, per act of 2d August, 1813,	3,907,335 00		
Treasury notes, per act of 30th June, 1812,		101,700	
Ditto per act of 25th February, 1813,		3,677,000	
	3,778,700 00		
			9,197,910 00
			$19,855,227 69

PAYMENTS.

Civil and Miscellaneous Expenses, both Foreign and Domestic.

Civil Department, proper,	$125,478 66	
Grants and miscellaneous claims,	23,552 03	
Military pensions,	675 24	
Light-house establishment,	7,104 15	
Marine hospital establishment,	12,869 58	
Public buildings in Washington, and furniture for the President's House,	7,000 00	
Prisoners of war,	54,000 00	
Road from Cumberland to the Ohio,	11,880 03	
Prize money,	112,668 25	
Mint establishment,	4,516 41	
Trading houses with the Indians,	1,125 00	
Ascertaining land titles in Louisiana,	1,785 00	
Surveys of public lands,	12,176 62	
Diplomatic department,	19,017 91	
Relief and protection of American seamen,	31,017 50	
Treaties with Mediterranean Powers,	10,000 00	
		$434,866 38

Military Expenses, viz:

Military Department,	$5,887,747 00

Naval Expenses, viz:

Naval Department, marine corps, &c.	1,248,145 10

Public Debt, viz:

Interest and charges,	$1,563,762 35	
Reimbursement of principal,	5,524,232 60	
		7,087,994 95
Balance in the treasury, subject to warrant, 31st December, 1813,		5,196,474 26
		$19,855,227 69

Statement of Receipts and Payments at the Treasury of the United States, from the 1st of January to the 30th June, 1814.

RECEIPTS.

Cash in the treasury, subject to warrant, 1st January, 1814,			$5,196,474 26
Received for the proceeds of the customs,	4,182,088 25		
Arrears of internal revenues and direct taxes,	4,505 32		
New internal revenue and direct tax,	2,189,272 40		
Fees on patents,	3,720 00		
Postage of letters,	45,000 00		
Nett proceeds of prizes captured,	83,261 79		
Fines, penalties, and forfeitures,	1,230 97		
Nett proceeds of property seized, supposed to belong to A. Burr,	448 00		
Sales of public lands,	540,065 68		
Repayments,	28,577 92		
			7,078,170 33
Loan of seven and a half millions, per act of 2d August, 1813,	3,592,665 00		
Do. of ten millions, per act of 24th March, 1814,	6,087,011 00		
Treasury notes, per act of 25th February, 1813,		1,070,000 00	
Do. 4th March, 1814,		1,392,100 00	
		2,462,100 00	
			12,141,776 00
			$24,416,420 59

PAYMENTS.

Civil and Miscellaneous Expenses, both Foreign and Domestic.

Civil Department, proper,	$571,706 91	
Grants and miscellaneous claims,	144,194 99	
Military pensions,	47,424 27	
Light-house establishment,	66,469 12	
Marine Hospital establishment,	24,697 89	
Furniture for the President's House,	2,000 00	
Prisoners of war,	199,000 00	
Road from Cumberland to the Ohio,	26,924 57	
Prize money,	108,089 50	
Mint establishment,	8,125 44	
Trading houses with the Indians,	8,044 86	
Ascertaining land titles in Louisiana,	2,757 67	
Surveys of public lands,	6,167 07	
Survey of the coast of the United States,	3,127 50	
Payment to Georgia for Mississippi lands,	96,222 94	
Bounty to the owners, &c. of private armed vessels,	4,300 00	
Privateer pension fund,	50,000 00	
Diplomatic Department,	37,149 26	
Relief and protection of American seamen,	14,015 26	
Treaties with Mediterranean powers,	8,300 00	
Contingent expenses of foreign intercourse,	12,720 35	
Claims on France,	2,625 00	
		1,444,062 60

Military Expenses, viz:

Military Department,	11,210,238 00

Naval Expenses, viz:			
Naval Department, marine corps, &c.			4,012,899 90
Public Debt, viz:			
Interest and charges,	1,539,080 09		
Reimbursement of principal,	1,487,500 68		
		3,026,580 77	
Balance in the treasury, subject to warrant, 30th June, 1814,			4,722,639 32
			$24,416,420 59

B.

NOTICE.

TREASURY DEPARTMENT, *April 4th*, 1814.

Whereas, by an act of Congress, passed on the 24th day of March, 1814, the President of the United States is authorized to borrow, on the credit of the United States, a sum not exceeding twenty-five millions of dollars; and whereas the President of the United States did, by an act or commission, under his hand, dated the 20th day of March, 1814, authorize and empower the Secretary of the Treasury to borrow, on behalf of the United States, the aforesaid sum of twenty-five millions of dollars, or any part thereof, pursuant to the act of Congress above recited:

Notice is therefore hereby given, that proposals will be received, by the Secretary of the Treasury, until the 2d day of May next, from any person or persons, body or bodies corporate, who may offer, for themselves or others, to loan to the United States, on account and in part of the aforesaid sum of twenty-five millions of dollars, the sum of ten millions of dollars, or any part thereof, not less than twenty-five thousand dollars.

The stock to be issued for the money loaned, will bear an interest of six per cent. per annum, payable quarter yearly; and the proposals must distinctly state the amount of money offered to be loaned, and the rate at which the aforesaid stock will be received for the same.

The amount loaned is to be paid into a bank or banks authorized by the treasury, in instalments, in the following manner, viz:

One-fourth part, or twenty-five dollars on each hundred dollars, on the twenty-fifth day of May next.

And one-fourth part on the 25th day of each of the ensuing months of June, July, and August next.

On the day fixed for the payment of any instalment after the first, all the remaining instalments may be paid.

The sum loaned is to be paid into such bank or banks as may be mutually convenient to the lender and to the Government, in the State where the lender resides, if desired by him. The proposals must state the bank or banks into which the lender may desire to make the payments.

If proposals, differing in terms from one another, should be accepted, the option will be allowed to any persons whose proposals may be accepted, of taking the terms allowed to any other person whose proposals may be accepted.

No proposals will be received for a sum less than twenty-five thousand dollars; but a commission of one-fourth of one per cent. will be allowed to any person collecting subscriptions for the purpose of incorporating them in one proposal, to the amount of twenty-five thousand dollars, or upwards, provided such proposal shall be accepted.

If proposals shall be made, amounting together to a greater sum than that required, the preference will, on equal terms, be given to those made by persons who were subscribers to the loan of eleven millions, in the year 1812.

On failure of payment of any instalment, the next preceding instalment to be forfeited.

Scrip certificates will be issued by the cashiers of the banks where the payments shall be made, to the persons making the payments; and the said cashiers will endorse on these certificates the payments of the several instalments, when made.

The scrip certificates will be assignable by endorsement and delivery; and will be funded after the completion of the payments, upon presentation by the proprietor, to the Commissioner of Loans for the State where the payments have been made.

The funded stock to be thus issued, will be irredeemable till the 31st day of December, 1826; will be transferable in the same manner as the other funded stock of the United States; and will be charged for the regular and quarterly payment of its interest, and for the ultimate reimbursement of its principal, upon the annual fund of eight millions of dollars, appropriated for the payment of the principal and interest of the debt of the United States, in the manner pointed out in the aforesaid act of the 24th of March, 1814.

GEO. W. CAMPBELL, *Secretary of the Treasury.*

Ba.

WASHINGTON, *4th Mo. 30th*, 1814.

RESPECTED FRIEND:

I will loan to the Government of the United States five millions of dollars, receiving one hundred dollars six per cent. stock for each eighty-eight dollars paid; and will pay the money in the proportions, and at the periods, mentioned in thy advertisement of the 4th April, to their credit, in such banks in the United States as may be agreeable to thee.

On the payment of each instalment, and satisfactory assurances for the payment of the others, funded stock to be issued. It being understood and agreed, that, if terms more favorable to the loaners be allowed for any part of the twenty-five millions authorized to be borrowed the present year, the same terms are to be extended to this contract.

The commission of one quarter of one per cent. mentioned in thy advertisement, to be allowed me on the amount loaned.

With great respect and esteem, I am thy assured friend,

JACOB BARKER.

The Hon. GEORGE W. CAMPBELL, *Secretary of the Treasury.*

Bb.

SIR: TREASURY DEPARTMENT, *May 2d*, 1814.

The terms upon which the loan has been concluded, are as follows, viz:

Eighty-eight dollars in money for each hundred dollars in stock; and the United States engage, if any part of the sum of twenty-five millions of dollars, authorized to be borrowed by the act of the 24th of March, 1814, is borrowed upon terms more favorable to the lenders, the benefit of the same terms shall be extended to the persons who may then hold the stock, or any part of it, issued for the present loan of ten millions.

Your proposal of the 30th of April, 1814, for $5,000,000 of the loan, having been at the above rate, or at a rate more favorable than the above to the United States, has been accepted; and you will please to pay, or cause to be paid, on the 25th day of the present month, into the bank or banks you have named, or into such as you shall name to the Secretary of the Treasury, on the receipt of this letter, twenty-five per cent., or one-fourth part of the sum above stated, pursuant to the notification from this department, of the 4th of April last, and the remaining instalments on the days fixed in the said notification. You will be pleased, also, on or before the 25th of May, to furnish the cashier or cashiers of the bank or banks where the payments under your proposal are to be made, with the names of the persons in whose behalf the proposal has been made, and the sums payable by each.

The commission of one-fourth of one per cent. will be paid from the treasury after the payment of the first instalment, on the 25th day of the present month.

I am, respectfully, &c.

G. W. CAMPBELL, *Secretary of the Treasury.*

JACOB BARKER, Esq. *New York.*

A similar letter was addressed to the persons undermentioned, who made proposals for the sums set against their names, respectively:

Peleg Tallman,	Bath, Maine,	$25,000
Levi Cutter,	Portland, do	94,000
John Woodman,	do	50,000
Henry S. Langdon,	Portsmouth, New Hampshire,	40,000
John W. Treadwell,	Salem, Massachusetts,	416,156
Thomas Perkins,	do	25,000
William Gray,	Boston,	197,000
Samuel Dana,	do	25,000
Jesse Putnam,	do	67,900
Amos Binney,	do	35,000
Nathan Waterman, Jr.	Providence, Rhode Island,	35,300
James D'Wolf,	Bristol,	100,000
John R. Shearman,	Newport,	35,000
Elisha Tracy,	Norwich, Connecticut,	30,000
Michael Shepard,	Hartford, do	25,000
Abraham Bishop,	New Haven, do	25,000
John Taylor,	Albany,	150,000
Alamon Douglas,	Troy,	50,000
Smith and Nicoll,	New York,	80,000
Harmon Hendricks,	do	42,000
G. B. Vroom,	do	500,000
Samuel Flewwelling,	do	257,300
Jacob Barker,	do	5,000,000
Whitehead Fish,	do	250,000
Guy Bryan,	Philadelphia,	50,000
Thomas Newman,	do	108,000
Samuel Carswell,	do	28,000
Paul Beck, Jr.	do	50,000
Wm. Patterson & Sons,	Baltimore,	50,000
George T. Dunbar,	do	191,000
James Cox,	do	71,900
Dennis A. Smith,	do	200,000
Samuel Eliot, Jr.	Washington,	100,000
Alexander Kerr,	do	33,000
W. Jones, (for Navy and Privateer Pension Funds)	do	200,000
William Whann,	Washington,	42,500
Anthony C. Cazenove,	Alexandria,	30,000
Charles B. Cochran,	Charleston, South Carolina,	250,000
David Alexander,	do do	60,000
John Lukins,	do do	70,000
Thomas W. Bacot,	do do	115,000
James Taylor,	Newport, Kentucky,	25,000
		$9,229,056

There was subsequently offered, and accepted, proposals by the undermentioned persons, for the following sums, viz:

William Whann,	Washington,	$190,000
Do	do	200,000
Robert C. Jennings,	Richmond, Virginia,	176,000
		$566,000

C.

NOTICE.

TREASURY DEPARTMENT, *July* 25, 1814.

Notice is hereby given, that proposals will be received by the Secretary of the Treasury, until the 22d day of August next, for loaning to the United States the sum of SIX MILLIONS of dollars, or any part thereof, not less than twenty-five thousand dollars, the same being in part of the sum of twenty-five millions of dollars authorized to be borrowed by the act of Congress of the 24th day of March last.

The stock to be issued for the money loaned, will bear an interest of six per cent. per annum, payable quarter yearly; and the proposals must distinctly state the amount of money offered to be loaned, and the rate at which the aforesaid stock will be received for the same.

The amount loaned is to be paid into a bank or banks authorized by the treasury, in instalments in the following manner, viz:

One-fourth part, or twenty-five dollars on each hundred dollars, on the tenth day of September next.

And one-fourth part on the tenth day of each of the ensuing months of October, November, and December next.

On the day fixed for the payment of the first, or any other instalment, all the remaining instalments may be paid at the option of the lender.

The proposals must state the bank or banks into which the lender may desire to make his payments; and he will be allowed to make them according to his wishes, thus expressed, in all cases where the convenience of the treasury will permit.

The same terms will be allowed to all whose proposals are accepted.

No proposals will be received for a sum less than twenty-five thousand dollars; but a commission of one-fourth of one per cent. will be allowed to any person collecting subscriptions for the purpose of incorporating them in one proposal to the amount of twenty-five thousand dollars, or upwards, provided such proposal shall be accepted.

On failure of payment of any instalment, the next preceding instalment to be forfeited.

All the instalments must be paid at the same bank as that at which the first instalment shall be paid.

Scrip certificates will be issued by the cashiers of the banks where the payments shall be made, to the persons making the payments; and the said cashiers will endorse on these certificates the payments of the several instalments when made.

The scrip certificates will be assignable by endorsement and delivery, and will be funded after the completion of the payments, upon presentation to the Commissioner of Loans for the State where the payments have been made.

Certificates of funded stock will also be issued, if the holders of scrip certificates shall desire it, for the amount of any instalment paid, after the payment of the next succeeding instalment.

The funded stock to be thus issued will be irredeemable till after the 31st day of December, 1826; will be transferable in the same manner as the other funded stock of the United States; and will be charged for the regular and quarterly payment of its interest, and for the ultimate reimbursement of its principal, upon the annual fund of eight millions of dollars appropriated for the payment of the principal and interest of the debt of the United States in the manner pointed out in the aforesaid act of the 24th of March, 1814.

G. W. CAMPBELL, *Secretary of the Treasury.*

C*a*.

BALTIMORE, *August* 22*d*, 1814.

SIR:

I will take eighteen hundred thousand dollars of the six millions loan, at the rate of eighty per cent. The periods of payment to be in conformity with your advertisement for proposals; and the banks into which the payments shall be made, are the Bank of Pennsylvania and the Mechanics' Bank of Baltimore.

I am, sir, with great respect, your obedient servant,

D. A. SMITH.

G. W. CAMPBELL, Esq. *Secretary of the Treasury.*

C*b*.

TREASURY DEPARTMENT, *August* 31*st*, 1814.

SIR:

That part of the loan of six millions of dollars for which the proposals were accepted, has been taken at the rate of eighty dollars, in money, for one hundred dollars in stock. Your proposal for ——— dollars being at that rate, or at one more favorable for the United States, has been accepted, and you will be pleased to make your payments into the bank or banks specified in your proposal, in the manner, and at the times stated in the public notification. But as some delay, the cause of which is doubtless known to you, has unavoidably taken place in advising you of the acceptance of your proposal, the first payment may, if your convenience shall require it, be made on the 20th instead of the 10th of September, as required by the public notification. This, however, will not affect the subsequent instalments, which are, nevertheless, to be paid on the days already fixed, viz: the 10th day of the months of October, November, and December.

The same causes which have occasioned a delay in advising you of the acceptance of your proposal, will perhaps render it impossible to place the scrip certificates in the hands of the cashiers of the banks where the payments are to be made, by the time at which the first instalment will be payable. If this should be the case, you will please to receive from the cashier his receipt for the amount which you may pay, to be subsequently exchanged for a scrip certificate, when those papers shall be ready for delivery.

I am, respectfully, sir, your obedient servant,

G. W. CAMPBELL, *Secretary of the Treasury.*

The above letter was addressed to the following persons, who made proposals for the sums affixed to their names respectively, viz:

William Rice,	Portsmouth, New Hampshire,	$43,000
Henry S. Langdon,	do.	35,000
Amasa Stetson,	Boston,	37,000
Jesse Putnam,	do.	15,000
Nathan Waterman, Jr.	Providence, Rhode Island,	10,000
John S. Shearman,	Newport, do.	25,000
John Savage,	Philadelphia,	240,000
William W. Smith,	do.	100,000
William Patterson and Sons,	Baltimore,	70,000
Dennis A. Smith,	do.	1,800,000
James L. Hawkins,	do.	15,000
John P. Van Ness, and others,	Washington,	201,000
David English,	Georgetown,	35,000
John Lukens,	Charleston,	47,300
George M. Deaderick,	Nashville,	50,000
		$2,723,300

There has been subsequently offered, and accepted, proposals from the undermentioned persons, for the following sums, viz:

George T. Dunbar,	Baltimore,	120,000
Clement Smith,	Georgetown,	87,000
		$207,000

Of the persons who originally made proposals, the following have given notice that they could not carry them into effect:

John Savage,	Philadelphia,	$240,000
William W. Smith,	do.	100,000
William Patterson and Sons,	Baltimore,	70,000
		$410,000

D.

Statement of the amount of Treasury notes issued during the first quarter of the year 1814, *under the act of the 25th of February*, 1813.

	REIMBURSABLE AT			Total dollars.
	Boston.	New York.	Philadelphia.	
1815, January 1, - -	-	400,000	50,000	450,000
" 11, - -	-	100,000	-	100,000
" 21, - -	100,000	-	-	100,000
February 1, - -	220,000	-	100,000	320,000
" 11, - -	-	40,000	-	40,000
" 21, - -	-	-	60,000	60,000
	320,000	540,000	210,000	1,070,000

E.

Statement of the amount of Treasury notes issued during the second quarter of the year 1814, *under the act of the 4th of March*, 1814.

When reimbursable.	REIMBURSABLE AT					Total dollars.
	New York.	Philadelphia.	Baltimore.	Washington.	Savannah.	
1815, March 11, -	150,000	-	-	-	-	150,000
April 1, -	-	-	-	-	211,000	211,000
" 11, -	-	-	-	56,000	-	56,000
" 21, -	125,000	5,500	-	144,000	-	274,500
May 1, -	-	1,000	-	50,000	75,000	126,000
" 11, -	74,700	145,000	-	-	-	219,700
" 21, -	-	29,500	-	100,000	-	129,500
June, 1, -	-	6,200	100,000	-	-	106,200
" 11, -	-	24,500	-	25,000	-	49,500
" 21, -	25,000	19,700	-	25,000	-	69,700
	374,700	231,400	100,000	400,000	286,000	1,392,100

TREASURY DEPARTMENT, *February 3d*, 1815.

SIR:

In the report made to Congress from this Department, on the 23d day of September last, it was stated, that the papers exhibiting a view of the revenues of the United States, not having been, at that time, prepared, owing to the early meeting of Congress, would be laid before that body at a subsequent day.

I have now, therefore, the honor to transmit two statements, marked A and B, showing the amount of duties which accrued on merchandise imported, on the tonnage of vessels, passports, and clearances, during the years 1812 and 1813, and the particular articles of merchandise subject to duty, imported in the year 1813; and two statements, marked C, and Ca, showing the quantity of public lands sold, and the receipts therefor, in the State of Ohio, Indiana and Illinois Territories, and in the Mississippi Territory, during the year ending on the 30th September, 1814; the whole prepared in the form in which these statements have usually been presented, in the annual report on the state of the finances made to Congress, from this Department.

I have the honor to be, very respectfully, sir, your most obedient servant,

A. J. DALLAS.

The Honorable the PRESIDENT *of the Senate.*

A.

A Statement exhibiting the amount of Duties which accrued on Merchandise, Tonnage, Passports, and Clearances; of Debentures issued on the exportation of Foreign Merchandise; and of expenses on collection of the Revenue, during the years 1812 *and* 1813.

Years.	Duties on			Debentures issued.	Gross Revenue.	Expenses on collection.	Nett Revenue.
	Merchandise.	Tonnage.	Passports and clearances.				
1812	$14,990,188 51	$155,353 00	$14,928 00	$1,542,622 19	$13,617,847 32	$475,838 95	$13,142,008 37
1813	7,379,899 31	315,638 00	3,640 00	580,327 16	(*a.*)7,118,850 15	410,483 94	6,708,366 21

(*a.*) Gross revenue for the year 1813,	$7,118,850 15
Deduct interest and storage,	32,544 98
Gross revenue, per statement B.,	$7,086,305 17

A Statement showing the amount of American and Foreign Tonnage employed in Foreign Trade, for the year 1813, as taken from the records of the Treasury.

American tonnage, in foreign trade,	Tons, 237,348
Foreign tonnage,	113,827
Total tonnage employed in the foreign trade of the United States,	351,175
Proportion of foreign tonnage to the whole amount of tonnage employed in the foreign trade of the United States,	48 to 100

B.

A Statement exhibiting the value and quantities, respectively, of merchandise, on which duties actually accrued, during the year 1813, (consisting of the difference between articles paying duties, imported, and those entitled to drawback, re-exported) and, also, of the nett revenue which accrued, during that year, from duties on merchandise, tonnage, passports, and clearances.

GOODS PAYING DUTIES AD VALOREM.

$23,928 10, at 12½ per cent.	$2,991 01	
5,825,316 54, at 25 do.	1,456,329 13	
470 87, at 15 do.	70 63	
1,095,287 75, at 30 do.	328,586 33	
30,116 06, at 40 do.	12,043 35	
6,975,119 32		
(a) Additional duty, at 2½ per cent.	174,377 59	
	1,974,398 04	
(b) Spirits, 1,017,608 gallons, at 60.1 average per cent.	611,913 64	
(c) Sugar, 31,364,276 pounds, at 5.2 do.	1,619,565 02	
(d) Wines, 604,029 gallons, at 56.2 do.	339,521 15	
(e) Teas, 524,888 pounds, at 43.5 do.	228,338 12	
(f) Coffee, 8,202,072 pounds, at 10. do.	860,253 10	
Molasses, 3,220,710 gallons, at 10. do.	322,071 00	
(g) All other articles,	429,704 51	
	6,385,764 58	
Deduct duties refunded, after deducting therefrom duties collected on merchandise, the particulars of which could not be ascertained, and difference in calculation,	125,898 68	
		6,259,865 90
Three and a half per cent. retained on drawback,		21,017 73
Extra duty of 10 per cent. on merchandise imported in foreign vessels,	2,513 48	
Do. 15½ do. do. do.	483,630 06	
		486,143 54
Nett amount of duties on merchandise,		6,767,027 17
Duties on tonnage,	259,002 87	
Light money,	56,635 13	
		315,638 00
Duties on passports and clearances,		3,640 00
Gross revenue, per statement A,		7,086,305 17
Deduct expenses on collection,		410,483 94
Nett revenue,		6,675,821 23

Explanatory Statements and Notes.

(a) Additional duty—2½ per cent. on $6,975,119 32,	174,377 98	
Deduct excess of exportation, 15 35,	39	
		174,377 59
3½ per cent. retained on drawback,		78 76
Extra duty of 10 per cent. on merchandise imported in foreign vessels,		2,496 01
		$176,952 36

(b) Spirits—From grain,	1st proof.	2 gallons, at 56 cents,					1 12
Do.	3d do.	97	do.	62	do.		60 14
Other materials,	2d do.	163,457	do.	50	do.		81,728 50
Do.	3d do.	209,533	do.	56	do.		117,338 48
Do.	4th do.	644,635	do.	64	do.		412,566 40
Do.	5th do.	173	do.	76	do.		131 48
Do.	6th do.	300	do.	92	do.		276 00
		1,018,197	do.				612,102 12
Deduct exported,		589	do.	32	do.		188 48
		1,017,608	do.				$611,913 64
(c) Sugar—Brown, &c. imported,		11,125	pounds, at 2½ cents,			278 13	
Do. do.		29,146,623	do.	5	do.	1,457,331 15	
		29,157,748					1,457,609 28
Brown, &c. exported,		11,126	do.	2½	do.	278 15	
Do. do.		944,884	do.	5	do.	47,244 20	
		956,010	do.				47,522 35
Nett,		28,201,738	do.				$1,410,086 93

Explanatory Statements and Notes—continued.

(*c*) Sugar—White, clayed, &c. imported,	91,054	pounds, at	3	cents,	2,731 62	
Do. do.	5,375,315	do.	6	do.	322,518 90	
	5,466,369	do.				325,250 52
White, clayed, &c. exported,	748,581	do.	3	do.	22,457 43	
Do. do.	1,555,250	do.	6	do.	93,315 00	
	2,293,831	do.				115,772 43
Nett,	3,162,538	do.				$209,478 09
Brown, clayed, &c. nett,	28,201,738	do.			1,410,086 93	
White, do. do.	3,162,538	do.			209,478 09	
	31,364,276	do.				$1,619,565 02
(*d*) Wines—Malmsey, Madeira, &c.	10,493	gallons, at	116	cents,		12,171 88
Other Madeira, &c.	1,881	do.	100	do.		1,881 00
Burgundy, Champaigne, &c.	1,701	do.	90	do.		1,530 90
Sherry and St. Lucar, &c.	78,746	do.	80	do.		62,996 80
Claret, in bottles, &c.	22,048	do.	70	do.		15,433 60
Lisbon, Oporto, &c.	23,784	do.	60	do.		14,270 40
Teneriffe, Fayal, Malaga, &c.	155,141	do.	56	do.		86,878 96
All other, not specified,	317,550	do.	46	do.		146,073 00
	611,344	do.				$341,236 54
Deduct exportations, viz:						
Burgundy, 7 gallons, at 45 cents,					$3 15	
Sherry, 28 do. 40 do.					11 20	
Claret, 222 do. 35 do.					77 70	
All other, 7,058 do. 23 do.					1,623 34	
	7,315	gallons,				1,715 39
	604,029	do.				$339,521 15
(*e*) Teas—Souchong,	118,743	pounds, at	36	cents,		42,747 48
Hyson,	92,339	do.	64	do.		59,096 96
Other green,	314,268	do.	40	do.		125,707 20
Extra duty on importations from other places than India,						922 24
	525,350	pounds.				$228,473 88
Deduct exported Bohea, 151 lbs. at 24 cts.					$36 24	
Do. Hyson, 311 do. 32 cts.					99 52	
	462	pounds,				135 76
	524,888	do.				$228,338 12
(*f*) Coffee—	9,002,990	pounds, at	10	cents,		900,299 00
Deduct exported,	800,918	do.	5	do.		40,045 90
	8,202,072	do.				$860,253 10

(*g*) ALL OTHER ARTICLES.		QUANTITIES. Excess of importation over exportation.	QUANTITIES. Excess of exportation over importation.	Rate of duty. Cents.	Excess of duties over drawback.	Excess of drawback over duties.
Spirits, domestic distilled,	gallons,	134	.	7	9 38	
Do.	do.	32	.	14	4 48	
Beer, ale, and porter,	do.	11,633	.	16	1,861 28	
Cocoa,	pounds,	109,873	.	4	4,394 72	
Chocolate,	do.	34	.	3	1 02	
Do.	do.	562	.	6	33 72	
Sugar, candy,	do.	473	.	23	108 79	
Loaf,	do.	1,426	.	18	256 68	
Other, refined and lump,	do.	351	.	13	45 63	
Almonds,	do.	301,461	.	4	12,058 44	
Fruits, currants,	do.	40,392	.	4	1,615 68	
Prunes and plums,	do.	92,347	.	4	3,693 88	
Figs,	do.	75,607	.	4	3,024 28	
Raisins, muscatel,	do.	956,854	.	4	38,274 16	
Do. other,	do.	738,692	.	3	22,160 76	
Candles, tallow,	do.	29,163	.	4	1,166 52	
Wax and spermaceti,	do.	725	.	12	87 00	
Cheese,	do.	12,089	.	14	1,692 46	
Soap,	do.	.	48,279	4	.	1,931 16
Do.	do.	.	22,763	2	.	455 26
Tallow,	do.	350,497	.	3	10,514 91	
Spice, Mace,	do.	254	.	250	635 00	
Nutmegs,	do.	632	.	100	632 00	
Cinnamon,	do.	157	.	40	62 80	

Explanatory Statements and Notes—continued.

(*g*) ALL OTHER ARTICLES.		QUANTITIES.		Rate of duty.	Excess of duties over drawback.	Excess of drawback over duties.
		Excess of importation over exportation.	Excess of exportation over importation.	Cents.		
Cloves,	do.	.	28,537	40	.	11,414 80
Pepper,	do.	523,750	.	12	62,499 54	
Do.	do.	.	5,841	6		
Pimento,	do.	48,275	.	8	3,862 00	
Cassia,	do.	42,240	.	8	2,986 96	
Do.	do.	.	9,806	4		
Tobacco,	do.	2,925	.	12	351 00	
Snuff,	do.	427	.	20	85 40	
Indigo,	do.	219,042	.	50	109,521 00	
Cotton,	do.	22,356	.	3	670 68	
Do.	do.	735,705	.	6	44,142 30	
Powder, Hair,	do.	110	.	8	8 80	
Gun,	do.	557	.	4	22 28	
Do.	do.	196,206	.	8	15,696 48	
Starch,	do.	1,665	.	6	99 90	
Glue,	do.	43,985	.	8	3,518 80	
Pewter plates and dishes,	do.	38	.	8	3 04	
Iron, Anchors and sheet,	do.	226,865	.	3	6,805 95	
Slit and hoop,	do.	183,739	.	2	3,674 78	
Nails,	do.	206,771	.	4	8,270 84	
Spikes,	do.	23,115	.	2	462 30	
Quicksilver,	do.	2,744	.	12	329 28	
Paints, Ochre, in oil,	do.	1,458	.	3	43 74	
Do. dry, yellow,	do.	123,328	.	2	2,476 56	
Spanish brown,	do.	26,698	.	2	533 96	
White and red lead,	do.	411,275	.	4	16,451 00	
Lead,	do.	68,320	.	2	1,366 40	
Seines,	do.	83	.	8	6 44	
Cordage, Tarred,	do.	.	14,358	4	.	574 32
Do.	do.	.	3,607	2	.	72 14
Untarred,	do.	33,561	.	5	1,678 05	
Cables,	do.	149,684	.	4	5,987 36	
Steel,	cwt.	5,424	.	200	10,848 60	
Twine,	do.	494	.	800	3,950 93	
Glauber salts,	do.	23	.	400	91 93	
Coal,	bushels.	148	.	5	7 40	
Do.	do.	25,183	.	10	2,518 30	
Fish, Dried or smoked,	quintals,	1,381	.	100	1,381 00	
Pickled Salmon,	barrels,	365	.	200	730 00	
Mackerel,	do.	199	.	120	238 80	
Other,	do.	2,507	.	80	2,005 60	
Glass, Bottles,	groce,	1,879	.	120	2,254 80	
Window, 8 by 10,	100 square feet,	1,883	.	320	6,025 60	
Do. 10 by 12,	do. do.	722	.	350	2,527 00	
Do. above 10 by 12,	do. do.	188	.	450	846 00	
Cigars,	M.	3,448	.	400	13,662 00	
Do.	M.	.	65	200		
Foreign lime,	casks,	393	.	100	393 00	
Boots,	pair,	146	.	150	219 00	
Shoes and slippers, silk,	do.	1,576	.	50	788 00	
Morocco, &c,	do.	4,814	.	30	1,444 20	
For children,	do.	1,063	.	20	212 60	
Cards, Wool and cotton,	dozens,	92	.	100	92 00	
Playing,	packs,	540	.	25	135 00	
Do.	do.	72	.	50	36 00	
Wax,	pounds,	.	1,442	10	.	144 20
					444,296 39	14,591 88
Deduct excess of drawback.		.	.	.	14,591 88	
					$429,704 51	

TREASURY DEPARTMENT, *Register's Office, January* 30, 1815.

JOSEPH NOURSE, *Register.*

C.

Statement of the Lands sold in the Districts of Marietta, Zanesville, Steubenville, Canton, Chillicothe, Cincinnati, Jeffersonville, Vincennes, and Shawneetown, from the 1st October, 1813, to the 30th September, 1814; showing, also, the amount of receipts from Individuals, and payments made by Receivers, during the same time; with the balance due, both on 1st October, 1813, and on 1st October, 1814.

OFFICES.	Lands sold, after deducting land reverted.		Land reverted.	In hands of Receivers, 1st Oct. 1813.	Due by Individuals, 1st Oct. 1813.	Receipts by Receivers.		Payments by Receivers.		Balances due 1st October, 1814.		Total balance due 1st October, 1814.
	Acres.	Dollars.	Acres.			On account of purchase money.	On account of forfeitures.	Into the Treasury.	For expenses and repayments.	From Individuals.	By Receivers.	
Marietta,	9,076.07	20,391 65	1,184.97	$7,024 23	$23,151 87	$12,019 60	$1,047 74¾	$12,000 00	$620 88	$31,523 91¾	$7,470 70	$38,994 61¾
Zanesville,	80,992.19	163,989 67	2,499.12	14,603 10	141,625 19	107,328 86	864 18	102,578 42	5,135 73	198,286 00	15,081 99	213,367 99
Steubenville,	107,834.23	242,216 54	3,725.47	23,357 31	220,976 96	160,334 94½	528 36½	171,752 50	5,304 66	302,858 55½	7,163 49	310,022 04½
Canton,	214,337.71	428,659 02	3,916.26	8,064 73½	124,490 87½	193,547 68	1,420 86	130,602 13	6,992 46	359,602 21½	65,438 68¼	425,040 90
Chillicothe,	37,066.58	86,595 15	2,719.33	9,342 25	66,798 05	76,174 38	979 76	75,105 77	3,262 24	77,218 82	8,128 38	85,347 20
Cincinnati,	229,547.77	470,462 42	8,194.70	17,695 32	701,882 27½	352,428 11	3,889 30	325,467 83	13,807 73	819,916 58½	34,737 17	854,653 75½
Jeffersonville,	86,733.03	174,007 68	5,675.34	12,777 12¾	133,981 17¼	97,512 18½	1,968 92	71,198 00	3,326 33	210,476 66¾	37,733 90¼	248,210 57
Vincennes,	48,840.41	98,020 92	5,733.48	8,484 63¾	70,954 71	48,912 54	3,250 56	25,659 27	2,830 47	120,063 09	32,157 99¾	152,221 08¾
Shawneetown,	8,836.48	17,672 96	- -	- -	- -	2,629 25	- -	- -	- -	15,043 71	2,629 25	17,672 96
	823,264.47	$1,702,016 01	33,648.67	$101,348 74	1,483,861 10¼	$1,050,887 55	$13,949 69¼	$914,363 92	$41,280 50	$2,134,989 56	$210,541 56½	$2,345,531 12½

TOTAL SALES OF LAND.

	Acres.	Dollars.
From the opening of the above offices, to 1st October, 1813,	4,006,488.63	8,508,294 88
Amount sold since, as above stated,	823,264.47	1,702,016 01
	4,829,753.10	$10,210,310 89

GENERAL LAND OFFICE, 24*th November*, 1814.

JOSIAH MEIGS, *Commissioner of the General Land Office.*

Ca.

Statement of Lands sold in the Mississippi Territory, from the 1st October, 1813, to the 30th September, 1814; showing, also, the amount of receipts from Individuals, and payments made by Receivers, during the same time; with the balance due, both on the 1st October, 1813, and the 1st October, 1814.

OFFICES.	Lands sold, after deducting land reverted.		Land reverted.	In hands of Receivers, 1st Oct. 1813.	Due by Individuals, 1st Oct. 1813.	Receipts by Receivers.		Payments by Receivers.		Balance due 1st October, 1814.		Total balance due 1st October, 1814.
	Acres.	Dollars.	Acres.			On account of purchase money.	On account of forfeitures.	Into the Treasury.	For expenses & repayments.	From Individuals.	By Receivers.	
Madison County,	27,643.94	55,288 69	1,279.08	$19,986 03¾	$183,147 85¼	$79,768 67¼	$128 00	$47,100 37	$2,283 14	$158,667 87	$50,499 20	$209,167 07
West of Pearl River,	11,294.30	22,588 60	-	48,562 29	330,067 58	37,143 74	99 08	27,693 22	1,969 27	315,512 44	56,142 62	371,655 06
East of Pearl River,	2,333.82	4,667 65	1,196.45	14,800 63	117,059 20½	6,898 42½	531 00	- -	2,087 85	114,828 43	20,142 20½	134,970 63½
	41,272.06	$82,544 94	2,475.53	$83,348 95¾	$630,274 63¾	$123,810 83¾	$758 08	$74,793 59	$6,340 26	$589,008 74	$126,784 02½	$715,792 76½

	Acres.	Dollars
Total sales from the opening of the above offices, to 1st October, 1813,	514,442.77	1,063,831 88¾
Amount sold since, as above stated,	41,272.06	82,544 94
	555,714.83	$1,146,376 82¾

NOTE.—The lands sold and reverted during the quarter ending 30th September, 1814, at the office West of Pearl river, are not included, the returns not having arrived.

GENERAL LAND OFFICE, 24*th November*, 1814.

JOSIAH MEIGS, *Commissioner of the General Land Office.*

13th Congress.] No. 423. [3d Session.

STATE OF THE FINANCES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, OCTOBER 10, 1814.

Mr. Eppes, from the Committee of Ways and Means, to whom was referred so much of the message of the President of the United States as relates to the finances, made the following report:

That taxes, loans, and treasury notes, appear to be the resources on which we must rely for carrying on the war. The product of the first cannot be commanded in time to meet the immediate demands on the treasury. A reliance on loans, in the present situation of this country, would be uncertain, and the terms on which they could be obtained, not such as to induce a resort to them at the present moment. Treasury notes, combined with a system of taxation, more extended than the one heretofore adopted, will, it is believed, in the present state of bank credit, be found to be a much better resource. The want of some medium which, resting on a firm and solid basis, may unite public confidence, and have a general, instead of local circulation, is now universally acknowledged. The stoppage of specie payments, by the principal banks of the Middle States, has embarrassed greatly the operations of the treasury, and, by confining the circulation of notes to the limits of the States within which they are issued, has deprived the Government of all the facilities, in the remittance of money, which was afforded, while public confidence gave to bank notes a general circulation. The notes of New York and Philadelphia, will not be received in Boston. The notes of Baltimore, or of the District of Columbia, will not answer for payments in Philadelphia. If by any new modification, treasury notes could be made to answer the purposes of a circulating medium, between the different States, they would greatly facilitate the operations of the Government, and free from embarrassment the transactions of individuals. To secure their circulation, it would be necessary: 1st. To issue the notes in sums sufficiently small for the ordinary purposes of society. 2d. To allow the individual who holds them, to fund them at pleasure, at any of the loan offices, and to receive their amount in stock of the United States, bearing an interest of eight per cent. 3d. To make them payable to bearer, and transferable by delivery. 4th. To make them receivable in all payments for public lands, and taxes. 5th. To pledge, for the payment of the interest on the amount issued, so much of the internal duties as shall be necessary. To prevent an accumulation of circulating medium, the United States to retain the power, on giving six month's notice, of redeeming them with specie, or exchanging for them stock, bearing an interest of eight per cent. If these provisions are adopted, and taxes imposed, which shall manifest clearly the ability of the Government to meet its engagements, our present difficulties will vanish, confidence be restored, and the capital horded by avarice, or locked up from timidity, will be again restored to the accustomed channels of circulation. In presenting additional objects of taxation, care has been taken to select such as will bear equally on every portion of the community. In Europe, the price of agricultural products is not materially affected by a state of war. The produce of the earth is there consumed within the country, in peace and in war. The situation of the United States is totally different; with an extensive and fertile country, and a small population, compared to the extent of our territory, we have annually a large surplus to export to foreign markets, over and above what is necessary for consumption; on the export of this surplus, which is cut off by war, depends, in a great degree, the ability of the farmer to meet taxes. While, however, war depresses the agricultural interest, it gives vigor to various manufactures. By destroying all foreign competition, the war has brought many of these manufactures to a state of perfection, which will secure their successful prosecution, even after peace shall be restored. In times of real difficulty and danger, we must appeal to the patriotism of every class of our citizens. These establishments, under the fostering hand of the Government, have grown to maturity, and will not hesitate to bear with the agricultural interest, their portion of the taxes necessary to maintain, unimpaired, that character for punctuality and good faith, for which the American Government has heretofore been distinguished. Several of these manufactures have been selected as proper subjects of taxation, and it is proposed to unite with the taxes, a pledge of the public faith, for the continuance of the double duties, until the tax shall be repealed. The committee deem it unnecessary, at present, to present any view of the expenditures for the next year, reserving a report on that subject, until the estimates from the treasury shall be forwarded. Confining, therefore, this report to the additional taxes necessary for the support of the public credit, they submit the following resolutions:

1. *Resolved*, That it is expedient to continue the direct tax, and to increase the same fifty per cent.
2. *Resolved*, That it is expedient to increase the duty on spirits distilled, by an additional duty of twelve and an half cents on the gallon.
3. *Resolved*, That it is expedient to add one hundred per cent. to the present duty on sales at auction.
4. *Resolved*, That it is expedient to add fifty per cent. to the present duty on the conveyance of papers and letters.
5. *Resolved*, That it is expedient to impose a duty on the following articles, viz: manufactured tobacco and snuff, in the hands of the manufacturer, candles of tallow and spermaceti, hats, cotton yarn, spun by the aid of machinery, worked by steam or water, leather, pig iron, castings, bar, rolled, and slit iron, and on nails made by the aid of machinery. On furniture above a certain value, except beds, bedding, and articles of domestic manufacture, in the hands of the owner; beer, ale and porter, in the hands of the manufacturer; boots and shoes, above a certain price, in the hands of the manufacturer; on plated harness, in the hands of the owner; on vats, for the manufacture of paper; on saddles and bridles, above a certain price, in the hands of the manufacturer; on gold and silver watches, in the hands of the owner; on pleasure horses, kept exclusively for the saddle or carriage; on playing cards, and on lotteries.

Estimate of the amount of the proposed increase, and of the new duties:

Fifty per cent. on the direct tax,	$1,500,000
Additional duty on distilled spirits,	3,000,000
One hundred per cent. on the present auction duties,	150,000
Ffty per cent. on postage,	250,000
Manufactured tobacco, and snuff, 10,000,000 of pounds, averaged at four cents,	400,000
Candles, of tallow, 6,000,000 pounds, at two cents,	120,000
Spermaceti, and white wax, 400,000 pounds, at ten cents,	40,000
Hats, on beaver, one dollar, castors, seventy-five cents, and rorums, twenty-five cents, payable by manufacturers,	600,000
Cotton yarn, spun by aid of machinery, worked by steam or water, 400,000 spindles, at twenty-five cents,	100,000
Leather, soal, neats, harness, calf, horse and hog, kip and seal skin, 18,000,000 pounds, averaged at three cents,	540,000
Goat and sheep skins, tanned with shoemack, or otherwise to resemble Spanish leather, at fifty cents the dozen, and all other skins tanned or dressed with allum, averaged at three cents per pound,	60,000
Iron, 300,000 tons pig, at one dollar,	300,000
100,000 tons of castings, at one dollar and fifty cents,	150,000
100,000 tons of bar, rolled and slit, at one dollar,	100,000
On beer, ale and porter, 6,000,000 gallons, at one cent,	60,000

Furniture tax, excluding beds, bedding, kitchen furniture, carpets, and curtains of domestic manufacture, and family pictures, and excluding also from the operation of the tax, every person whose furniture, exclusive of the above articles, does not amount to two hundred dollars. The estimate is made on a supposition that the United States contains 800,000 families.				
Families exempt, as possessing less than two hundred dollars worth of furniture,		259,000	exempt.	
Possessing between	200 and 400 dollars,	300,000	1 dollar,	$300,000
	400 and 600 dollars,	100,000	1 50 cents,	150,000
	600 and 1,000 dollars,	75,000	3 dollars,	225,000
	1,000 and 1,500 dollars,	25,000	6 dollars,	150,000
	1,500 and 2,000 dollars,	15,000	10 dollars,	150,000
	2,000 and 3,000 dollars,	10,000	17 dollars,	170,000
	3,000 and 4,000 dollars,	10,000	28 dollars,	280,000
	4,000 and 6,000 dollars,	10,000	45 dollars,	450,000
	6,000 and 9,000 dollars,	5,000	75 dollars,	375,000
Above	9,000 dollars,	1,000	100 dollars,	10,000
Boots, white top and full dress military boots, 100,000 pair, at seventy-five cents,				75,000
Other boots, or bootees, of the value of eight dollars, 250,000 pair, at fifty cents,				125,000
Boots, or bootees, not less than five dollars in value, and not exceeding eight, 500,000 pair, at twenty-five cents,				125,000
Fine shoes, above the value of one dollar seventy five cents, 1,000,000 pair, at ten cents,				100,000
Plated harness, in the hands of the owners, 50,000 pair, at two dollars,				100,000
On the manufacture of paper, on vats exclusively employed in making white paper, fifty dollars; on vats employed in making part white, and part brown, thirty dollars; on vats exclusively employed in making brown paper, fifteen dollars,				30,000
On nails, made by the aid of machinery, 20,000,000, at one cent,				200,000
On saddles, under ten dollars value, fifty cents; over ten, and under fifteen, seventy-five cents; and above the value of fifteen dollars, one dollar,				100,000
On bridles, of less value than two dollars, ten cents; two dollars, and under five, twenty cents; five dollars, and under ten, forty cents; above ten dollars, one dollar,				100,000
Pleasure horses, kept exclusively for the saddle, one dollar; horses kept exclusively for the carriage, one dollar and fifty cents,				150,000
Gold watches, 250,000, at two dollars,				500,000
Silver watches, 250,000, at one dollar,				250,000
Playing cards, 400,000 packs, at twenty-five cents,				100,000
Lotteries, a per cent. on the amount,				50,000
				11,635,000
Add the revenue for 1815, as estimated by the Secretary of the Treasury,				10,800,000
Makes for 1815, a revenue of				$22,435,000

13th CONGRESS.] No. 424. [3d SESSION.

DIRECT TAX AND INTERNAL DUTIES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, OCTOBER 15, 1814.

TREASURY DEPARTMENT, *October* 13, 1814.

SIR:

In obedience to the resolutions of the House of Representatives, of the 10th instant, I have the honor to transmit the accompanying statements.

In compliance with the first resolution, the statement A is rendered, showing the amount of the valuations of lands, dwelling houses, and slaves, and the assessments founded upon them, as made under the acts of July 22d, and August 2d, 1813, so far as returns have been received at the treasury.

The statement B furnishes, as far as the materials existing at the treasury admit, the information required by the second resolution. In the collection districts in regard to which no information is given, either the assessment is not ascertained to have been completed, or has been so recently completed, as to have allowed little time for collecting the tax. The sums annexed to those districts in which the collection is completed, or in progress, are the amounts ascertained to have been received by the collectors. As the returns of the collectors, made in the month of September, have been but partially received, and, as in that month, the collections appear to have been made with great activity, a much larger aggregate amount than that stated, is believed to have been received.

The statement C furnishes, as far as the accounts rendered admit, the information required by the third resolution. These accounts do not supply the materials for a statement in which the amount actually received on account of *each* duty can, at present, be exhibited.

To comply the more fully with the scope of the resolution, two views are presented; the first, of the amounts of the several internal duties, distinctly exhibited, that have *accrued* for the two first quarters of the present year, in each collection district, so far as returns have been made by the collectors; the second, of the aggregate amounts of duties ascertained on the 10th of October, 1814, to have been *received* in each State or territory, the former being derived from quarterly, and the latter from monthly returns made by the collectors. In those districts from which the returns for the two quarters have not been received, the period of time for which returns have been rendered is stated. Monthly returns have been received from all the collection districts, except the first of Louisiana, in which there is yet no collector.

I have the honor to be, sir, your obedient servant,

SAMUEL H. SMITH, *Acting Secretary of the Treasury.*

Honorable the SPEAKER *of the House of Representatives.*

A.

Statement exhibiting the amount of the valuations of Lands, Dwelling Houses, and Slaves, in the several collection districts within the United States, and the assessments founded thereon, as made under the acts of July 22d, and August 2d, 1813; so far as the same have been received at the Treasury, on the 12th day of October, 1814.

NOTE.—The States of New Jersey, Pennsylvania, Virginia, South Carolina, Georgia, Ohio, and Kentucky, having assumed the payment of the direct tax, under the act of August 2, 1813, the valuations have not been made in those States.

NEW HAMPSHIRE.

Collection districts.	COUNTIES.	Valuations, as revised and equalized by the principal assessors.	Rate of assessment, per 100 dollars.	Quota as assessed.
		DOLLARS.	CTS. MILLS.	DOLLS. CTS.
1	Rockingham,	11,829,150	21 5	25,396 16
2	Strafford,	6,002,339	29 5	17,729 86
3	Hillsborough,	8,761,860	23 1	20,219 70
4	Cheshire,	6,245,410	31 0	19,342 71
5	Grafton,	3,526,788	34 0	11,991 21
	Coos,	592,278	40 0	2,369 13
	Total,	36,957,825	26 2	97,048 76

MASSACHUSETTS.

1	Washington,	1,149,965	23 0	2,644 89
2	Hancock, (no returns.)			
3	Lincoln, (no returns.)			
4	Kennebeck,	4,865,110	20 0	9,730 22
5	Somerset,	1,814,160	20 0	3,628 32
6	Oxford,	2,420,831	23 0	5,567 91
7	Cumberland,	4,671,125	38 9	15,835 11
8	York,	6,131,695	23 2	14,202 56
9	Essex,	14,896,722	28 0	41,668 04
10	Middlesex, (no returns.)			
11	Suffolk, (no returns.)			
12	Norfolk, (no returns.)			
13	Plymouth,	8,056,417	18 0	14,478 33
14	Bristol,	8,584,239	17 0	14,585 61
15	Barnstable,	2,986,365	22 0	6,569 68
	Dukes,	523,100	22 5	1,176 88
	Nantucket,	1,353,666	36 4	4,930 92
16	Worcester, (no returns.)			
17	Hampshire, Hampden, and Franklin, (no returns.)			
18	Berkshire, (no returns.)			
	Total,			

VERMONT.

1	Bennington,	2,915,793	28 8	8,396 69
	Rutland,	4,383,852	32 3	14,039 36
2	Windham,	3,959,431	30 0	11,878 29
3	Windsor,	5,205,781	30 0	15,567 31
	Orange,	3,617,608	32 7	11,820 64
4	Addison, (no returns.)			
	Chittenden, (no returns.)			
5	Franklin,	1,606,929	36 7	5,890 40
	Grand Isle,	453,097	34 3	1,553 37
6	Caledonia,	2,018,077	38 0	7,668 69
	Essex,	463,166	26 0	1,198 23
	Orleans,	955,359	22 3	2,130 14
	Total,			

RHODE ISLAND.

Collection districts.	COUNTIES.	Valuations, as revised and equalized by the principal assessors.	Rate of assessment, per 100 dollars.	Quota as assessed.
		DOLLARS.	CTS. MILLS.	DOLLS. CTS.
1	Newport,	5,119,742	15 7½	8,056 00
1	Bristol,	1,955,091	12 2½	2,395 18
2	Providence,	8,444,028	17 3	14,610 60
3	Washington,	3,525,752	15 6	5,394 00
3	Kent,	2,522,407	17 0	4,295 00
	Total,	21,567,020	16 1	34,750 78

CONNECTICUT.

1	Litchfield,	11,652,805	16 4	19,094 47
2	Fairfield,	13,953,896	13 5	18,837 74
3	New Haven,	13,681,230	12 3	16,818 43
4	Hartford,	17,839,379	11 0	19,623 45
5	New London,	9,820,080	13 6½	13,404 35
6	Middlesex,	6,890,700	13 2	9,094 42
7	Windham,	8,602,650	17 0	14,625 25
7	Tolland,	4,109,293	17 0	6,986 19
	Total,	86,550,033	13 6½	118,484 30

NEW YORK.

1	Suffolk,	6,372,738	14 2	9,048 19
1	Queens,	5,092,884	18 2	9,272 28
1	Kings,	2,388,106	29 1	6,950 42
2	New York,	50,625,975	22 0	111,377 24
3	Westchester,	11,903,371	11 0⅓	13,149 22
4	Dutchess, (no returns.)			
5	Orange,	7,399,874	20 3	15,035 82
5	Rockland,	2,288,063	11 7	2,691 00
6	Ulster, (no returns.)			
6	Sullivan, (no returns.)			
7	Schoharie, (no returns.)			
8	Columbia,	9,923,467	14 8	14,695 71
9	Rensselaer,	8,939,778	17 0	15,195 54
10	Washington,	8,597,249	18 2	15,661 67
11	Saratoga, (no returns.)			
12	Essex, (no returns.)			
12	Clinton, (no returns.)			
12	Franklin, (no returns.)			
13	Albany, (no returns.)			
13	Schenectady, (no returns.)			
14	Montgomery,	9,815,930	17 0	16,685 08
15	Herkimer, (no returns.)			
16	Oneida, (no returns.)			
17	Lewis,	1,624,026	12 1	1,962 69
17	Jefferson,	3,513,673	13 2	4,629 53
17	St. Lawrence,	2,611,044	11 5	3,007 25
18	Otsego,	6,494,898	18 0	11,691 65
19	Chenango, (no returns.)			
20	Madison,	4,185,155	17 8	7,447 02
21	Tioga, (no returns.)			
21	Broome, (no returns.)			
21	Steuben, (no returns.)			
22	Onondaga,	3,333,560	23 5	7,891 98
22	Cortlandt,	1,648,470	13 3	2,197 92
23	Cayuga,	5,501,403	16 9	9,290 00
23	Seneca,	3,720,885	13 4	5,000 00
24	Ontario,	11,376,266	12 6	14,334 13
25	Genesee, (no returns.)			
25	Niagara, (no returns.)			
25	Alleghany, Chautauque, and Cattaraugus, (no returns.)			
26	Richmond,	727,437	31 0	2,253 74
27	Green,	3,966,093	19 8	7,857 01
28	Delaware, (no returns.)			
	Total,			

DELAWARE.

Collection districts.	COUNTIES.	Valuations, as revised and equalized by the principal assessors.	Rate of assessment, per 100 dollars.	Quota as assessed.
		DOLLARS	CTS. MILLS.	DOLLS. CTS.
1	Newcastle,	8,872,021	13 $0\frac{8}{10}$	12,243 35
2	Kent,	2,774,361	39 0	10,820 03
3	Sussex,	2,715,087	34 0	9,231 29
	Total,	14,361,469	22 $3\frac{1}{10}$	32,294 67

MARYLAND.

1	Somerset, (no returns.)			
	Worcester, (no returns,)			
	Dorchester, (no returns.)			
2	Talbot,	4,066,605	10 $2\frac{1}{3}$	4,175 16
	Queen Ann,	3,688,492	15 $3\frac{3}{10}$	5,670 77
	Caroline,	1,258,934	18 0	2,269 48
3	Kent,	3,338,300	12 7	4,235 61
	Cecil,	3,335,167	17 9	5,964 75
	Harford,	3,650,450	14 7	5,365 07
4	Baltimore, (no returns.)			
5	Anne Arundel,	7,054,140	14 0	9,865 07
	Prince George,	6,111,349	12 6	7,695 09
6	Calvert, (no returns.)			
	St. Mary's, (no returns.)			
	Charles, (no returns.)			
7	Montgomery,	6,658,105	7 7	5,121 95
	Frederick,	20,491,726	6 $9\frac{1}{4}$	14,194 54
8	Washington,	14,821,391	5 0	7,410 69
9	Alleghany,	1,344,725	16 5	
	Total,			

NORTH CAROLINA.

1	Currituck.			
	Camden.			
	Pasquotank.			
	Perquimans.			
	Gates.			
	Chowan.			
	Hertford.			
2	Bertie,	2,549,116	20 7	5,276 63
	Martin,	1,093,445	21 4	2,339 97
	Northampton,	2,915,203	23 2	6,763 27
	Halifax,	4,039,587	19 2	7,756 11
3	Washington,	653,328	28 4	1,856 02
	Tyrrel,	490,172	28 4	1,391 62
	Hyde,	1,218,413	19 6	2,389 48
	Pitt,	2,312,365	15 2	3,511 60
	Edgecomb,	3,036,354	20 0	6,097 09
	Beaufort,	1,335,756	21 2	2,825 55
4	Green,	1,104,155	15 0	1,649 60
	Craven,	2,521,908	22 1	5,566 54
	Carteret,	653,192	21 1	1,378 41
	Jones,	1,220,494	18 4	2,243 61
	Lenoir,	1,326,391	16 5	2,187 37
	Johnston,	1,408,680	23 2	3,258 37
	Wayne,	1,755,119	17 3	3,037 13
5	Warren.			
	Franklin.			
	Nash.			
	Granville.			
6	Onslow,	1,161,736	19 $2\frac{1}{2}$	2,237 15
	New Hanover,	2,469,684	27 1	6,695 76
	Duplin,	1,508,160	21 5	3,248 22
	Sampson,	1,206,578	24 5	2,952 90
	Brunswick,	1,051,150	19 0	1,993 67
	Bladen,	1,073,861	25 2	2,707 78
	Columbus,	355,849	34 8	1,241 57

NORTH CAROLINA—continued.

Collection districts.	COUNTIES.	Valuations as revised and equalized by the principal assessors.	Rate of assessment, per 100 dollars.	Quota as assessed.
		DOLLARS.	CTS. MILLS.	DOLLS. CTS.
7	Cumberland,	2,169,226	26 0	5,638 84
	Robison,	900,081	37 0	3,323 14
	Montgomery,	974,927	29 5	2,875 03
	Richmond,	856,014	28 0	2,383 39
	Anson,	1,070,756	26 0	2,792 27
	Moore,	603,923	39 5	2,397 92
8	Wake,	3,170,008	20 4	6,452 95
	Orange,	3,165,197	23 3	7,370 22
	Person,	1,115,694	25 6	2,856 57
9	Rockingham.			
	Caswell.			
	Guilford.			
	Stokes.			
10	Rowan.			
	Randolph.			
	Chatham.			
11	Lincoln,	1,880,077	30 0	5,720 63
	Mecklenburg,	2,163,319	25 4	5,538 33
	Cabarras,	936,275	28 4	2,637 22
12	Buncombe,	907,881	31 5	2,860 48
	Haywood,	253,336	31 7	806 18
	Burke,	1,183,936	23 4	2,764 92
	Rutherford,	1,418,372	27 6	3,917 53
13	Surry,	1,138,777	30 0	3,415 08
	Wilkes,	736,617	25 0	1,842 57
	Iredell,	1,268,482	30 1	3,816 78
	Ashe,	251,555	30 0	754 11
	Total,			

TENNESSEE.

1	Washington.			
	Sullivan.			
	Greene.			
	Hawkins.			
	Carter.			
2	Claiborne,	324,960	47 5	1,545 10
	Granger,	728,903	28 3	2,061 96
	Jefferson,	999,673	23 6	2,354 11
	Knox,	1,620,827	19 8	3,201 90
	Cocke,	427,248	38 8	1,659 61
	Sevier,	383,231	38 6	1,480 96
	Blount,	808,382	35 2	2,846 99
3	Anderson.			
	Campbell.			
	Roan.			
	Bledso.			
	Rhea.			
	Overton.			
	White.			
	Warren.			
	Franklin.			
4	Smith.			
	Jackson.			
	Sumner.			
	Wilson.			
5	Davidson.			
	Williamson.			
	Rutherford.			
	Bedford.			
	Lincoln.			
6	Maury.			
	Giles.			
	Kickman.			
	Humphreys.			
	Stewart.			
	Dixon.			
	Montgomery.			
	Robertson.			
	Total,			

LOUISIANA—No returns.

B.

A statement of the amounts of the Direct Tax, ascertained on the 10th of October, 1814, to have been received by the Collectors, with those paid into the Treasury by the assuming States.

	Collection districts.	DOLLS. CTS.	DOLLS. CTS.
New Hampshire,	1	16,754 55	
	2	6,646 60	
	3		
	4	15,987 24	
	5	11,945 70	
			51,334 09
Massachusetts,	1	1,105 40	
	2		
	3		
	4	3,873 17	
	5	2,983 03	
	6		
	7	11,635 25	
	8	7,480 87	
	9	26,780 01	
	10	14,744 12	
	11		
	12	12,059 72	
	13	5,685 79	
	14	7,946 55	
	15	4,533 45	
	16		
	17		
	18	9,314 73	
			108,142 09
Vermont,	1	16,386 00	
	2	3,120 15	
	3	24,344 99	
	4	12,500 00	
	5		
	6	8,950 47	
			65,301 61
Rhode Island,	1	7,212 98	
	2	10,977 31	
	3	3,221 46	
			21,411 75
Connecticut,	1	11,485 25	
	2	18,434 84	
	3	15,539 87	
	4	15,759 79	
	5	11,612 00	
	6	8,042 00	
	7	19,747 24	
			100,620 99
New York,	1	14,319 66	
	2	86,516 74	
	3	12,276 50	
	4	9,091 66	
	5	15,520 00	
	6		
	7		
	8	11,894 74	
	9	13,612 88	
	10	5,000 00	
	11	6,480 74	
	12		
	13	13,468 21	
	14	13,886 08	
	15		
	16		
	17	3,233 61	
	18		
	19	1,322 56	
	20	3,884 29	
	21		
	22	3,306 00	
	23	4,412 04	
	24		
	25		
	26	2,253 74	
	27	5,901 16	
	28	2,124 42	
			228,505 03
Delaware,	1	6,108 48	
	2		
	3	5,466 23	
			11,574 71

B—continued.

	Collection districts.	DOLLS. CTS.	DOLLS. CTS.
Maryland, - - - - -	1	620 61	
	2	8,635 67	
	3	6,600 00	
	4		
	5	5,468 80	
	6		
	7	2,809 52	
	8	1,650 88	
	9		
			25,785 48
North Carolina, - - - - -	1		
	2	21,119 39	
	3	10,238 00	
	4	13,508 51	
	5	19,473 09	
	6	15,000 00	
	7		
	8	14,646 59	
	9	12,477 60	
	10		
	11		
	12	281 14	
	13	2,000 00	
			108,744 32
Tennesssee, - - - - -	1		
	2		
	3		
	4		
	5		
	6		
Louisiana. - - - - -	1		
	2		
	3		
	4		
			721,420 07

Amounts received into the Treasury of the United States from those States which assumed the payment of their quotas, under the act of the 2d of August, 1814.

New Jersey, - - - - - -	92,541 06
Pennsylvania, - - - - - -	310,657 33
Virginia, - - - - - -	313,665 68
South Carolina, - - - - -	129,119 66
Georgia, - - - - - -	80,696 02
Ohio, - - - - - -	88,527 62
Kentucky, - - - - - -	143,589 46
	$1,158,796 83

C.

A statement of the amounts of the several internal duties distinctly exhibited, that have accrued for the two first quarters of the year 1814, with the aggregate amounts of duties ascertained, on the 10th of October, 1814, to have been received in each State or Territory.

STATES.	Collection Districts.	Licenses for stills and boilers.	Carriages.	Licenses to Retailers.	Sales at Auction.	Refined Sugar.	Stamps.
New Hampshire, -	1st, . .	2,368 90	2,620 38	6,160	322 81	.	464 50
	2d, . .	121 91	514 78	2,124	.	.	6 50
	3d, 1st quarter,	215 61	1,044 00	2,514	22 68	.	1 85
	4th, . .	714 64	1,425 91	2,459	5 80	.	52 25
	5th, . .	1,396 92	550 01	1,897	.	.	18 95
	Dollars,	4,817 98	6,155 08	15,154	351 29	.	544 05
Massachusetts. -	1st, . .	.	1 00	809	5 81	.	8 00
	2d, . .	.	132 11	1,372	.	.	2 00
	3d, . .	54,86	445 17	2,163	.	.	277 51
	4th, . .	615 52	422 33	1,963	8 75	.	280 17
	5th, . .	.	69 00	249	.	.	2 65
	6th, . .	600 57	157 00	579			
	7th, . .	2,154 56	1,769 95	4,476	197 64	.	969 86½

C—continued.

STATES.	Collection Districts.	Licenses for Stills and Boilers.	Carriages.	Licenses to Retailers.	Sales at Auction.	Refined Sugar.	Stamps.
Massachusetts, -	8th, . .	12 50	925 00	2,311	2 93	.	66 29
	9th, . .	3,847 19	4,610 68	13,603	435 12	.	1,051 54
	10th, . .	7,470 29	5,238 48	6,127	34 79	.	2,372 19
	11th, . .	21,184 16	3,300 15	21,262	11,184 71½	120 09	6,961 58
	12th, . .	794 40	3,714 66	2,499	52 92	.	732 47
	13th, . .	.	2,355 00	2,778	.	.	40 55
	14th, . .	2,262 60	2,095 00	3,924	254 16	.	253 55
	15th, . .	.	763 00	2,539	89 62½	.	392 10
	16th, . .	1,824 04	4,467 12	4,725	.	.	521 64
	17th, . .	18,432 88	1,805 49	5,637	18 59	.	262 84½
	18th, . .	1,964 29	899 64	2,204	.	.	66 23
	Dollars,	61,217 86	33,160 78	79,220	12,285 05	120 09	14,281 18
Vermont, - -	1st, . .	3,201 09	454 08	2,539	.	.	10
	2d, . .	1,439 34	221 34	1,363	.	.	5 75
	3d, . .	8,539 54½	1,237 26	2,734			
	4th, . .	1,316 76	445 50	3,519	7 96	.	7 50
	5th, . .	706 21	49 00	647			
	6th, . .	4,507 57½	125 00	1,469			
	Dollars,	19,710 52	2,532 18	12,271	7 96	.	13 35
Rhode Island, -	1st, . .	5,917 95	961 89	4,689	655 37	.	1,628 95
	2d, . .	9,172 24	1,405 66	8,340	5,383 86	.	3,595 09
	3d, . .	1,175 04	475 33	2,673	.	.	105 76
	Dollars,	16,265 23	2,842 88	15,702	6,039 23	.	5,329 80
Connecticut, -	1st, . .	3,740 93	1,410 39	2,620	.	.	363 75
	2d, . .	3,626 19	2,212 89	4,063	2 46½	.	272 16½
	3d, . .	596 18	2,299 35	5,980	39 00	.	2,605 22
	4th, . .	28,435 88	2,663 37	6,134	11 72	.	2,324 71
	5th, . .	2,511 45	1,334 91	4,347	20 02	.	899 05
	6th, . .	832 68	1,201 78	2,369	6 28	.	770 47½
	7th, . .	3,130 65	1,969 92	3,043	.	.	153 00
	Dollars,	42,873 36	13,092 61	28,556	79 48½	.	7,388 37
New York, - -	1st, . .	6,032 20	3,038 61	6,390			
	2d, . .	14,652 81	6,422 90	54,550	8,062 72	.	38,349 32
	3d, . .	708 55	1,990 33	2,589	68 85	.	2 20
	4th, . .	5,084 19	1,693 51	5,472	194 69¾	.	1,050 11½
	5th, . .	3,115 24	1,356 66	5,048	10 88	.	973 66
	6th, . .	619 04	251 10	3,127	.	.	161 62
	7th, . .	284 24	134 00	1,364	.	.	28 50
	8th, . .	2,209 37	824 84	4,611	25 60	.	881 16
	9th, . .	2,788 42	597 60	6,774	.	.	1,573 88
	10th, . .	4,123 55	495 33	3,346	7 48	.	9 00
	11th, . .	2,331 65	382 00	2,892	.	.	177 02
	12th, . .	482 59	67 00	3,792	.	.	1 09
	13th, . .	2,942 10	1,199 98	14,441	459 11	.	6,377 09
	14th, . .	5,155 41	377 00	4,774	.	.	57 38
	15th, . .	5,593 58	158 10	1,840	.	.	255 17
	16th, . .	9,949 24	573 00	4,619	15 80	.	483 38¾
	17th, . .	10,801 04	40 00	5,319	.	.	18 50
	18th, . .	9,126 22	182 33	2,555	.	.	91 51
	19th, . .	3,328 23	140 67	1,631	.	.	79 55
	20th, . .	7,595 28	126 00	1,716	.	.	584 65
	21st, . .	2,077 60	49 00	1,184	.	.	62 20
	22d, - -	13,238 16	210 33	3,290	.	.	106 98
	23d, - -	12,823 83	305 25	3,746	.	.	55 95
	24th, 1st quarter,	19,527 97	198 55	3,230	.	.	300 42
	25th, - -	4,277 18	41 00	3,112	.	.	9 05
	26th, - -	2,232 36	586 00	759	27 56		
	27th, - -	1,914 12	191 02	2,865	.	.	220 71
	28th, - -	1,470 50	55 12	1,453	.	.	24 95
		154,483 67	21,687 23	156,492	8,872 69¾	.	51,935 06

C—continued.

STATES.	Collection Districts.	Licenses for Stills and Boilers.	Carriages.	Licenses to Retailers.	Sales at Auction.	Refined Sugar.	Stamps.
New Jersey, - -	1st, - -	4,828 48	3,405 30	6,598	2,639 09	-	1,268 34
	2d, - -	9,420 02	1,984 00	3,695	23 04	-	497 10
	3d, - -	3,634 95	2,603 27	4,135	58 28	-	532 62
	4th, - -	137 90	2,799 62	5,482	84 39	-	474 36
	5th, - -	-	2,664 73	4,569	19 06	-	539 64
	6th, - -	408 24	2,797 00	2,684	-	-	38 43
	Dollars,	18,429 59	16,253 92	27,163	2,823 86	-	3,350 49
Pennsylvania, -	1st, - -	2,609 70	6,075 09½	33,000	10,173 48	-	18,401 50
	2d, - -	2,916 03	4,161 85	17,033	9 71	-	13,533 46¼
	3d, - -	5,086 76	2,516 00	4,569	28 07	-	12 50
	4th, - -	389 39	2,619 37	3,576			
	5th, - -	530 22	3,914 81	2,904	-	-	15 05
	6th, - -	59,535 22	2,163 69	9,585	484 72	-	5,037 07
	7th, - -	41,281 78	673 43	5,620	16 99½	-	416 19
	8th, - -	13,234 17	965 03	4,921	-	-	519 42
	9th, - -	23,960 52	803 47	5,565	-	-	1,217 16¼
	10th, - -	10,543 06	458 00	4,046	-	-	833 30
	11th, - -	29,171 27	560 66	5,855	-	-	834 45
	12th, - -	15,516 50	329 32	3,965	-	-	38 69
	13th, - -	11,602 01	47 84	2,204	-	-	279 85
	14th, - -	6,548 02	51 25	2,400	-	-	196 63
	15th, - -	10,626 03	65 00	3,450	3 70	-	936 58¼
	16th, - -	12,927 62	76 76	2,290	-	-	438 93
	17th, - -	7,744 77	65 44	1,257	82 74½	-	1,935 69¾
	18th, - -	9,518 24	22 00	2,109	64 31	-	372 37
	19th, - -	2,872 29	8 00	794	-	-	57 17
	20th, - -	1,201 66	71 67	1,036	-	-	485 92
	21st, 1st quarter,	1,474 40	48 00	735	-	-	21 75
	22d, - -	2,276 50	10 40	1,083	8 88	-	2 55
	23d, - -	213 84	-	855	-	-	4 20
	Dollars,	271,780 00	25,707 08½	118,852	10,871 61	-	49,590 45
Delaware, - -	1st, - -	773 34	1,941 99	4,245	116 25	-	1,497 34
	2d, - -	253 44	1,766 87	1,840	-	-	845 95
	3d, - -	420 72	1,409 32	1,392	-	-	358 27
	Dollars,	1,447 50	5,118 18	7,477	116 25	-	2,701 56
Maryland, - -	1st, - -	1,557 36	2,921 58	2,477	-	-	599 43
	2d, - -	706 32	3,484 15	2,549	-	-	829 81
	3d, - -	590 68	2,603 41½	3,445	-	-	420 98
	4th, - -	4,879 79	3,778 67	22,705	5,096 11	-	16,079 96
	5th, 1st quarter,	1,639 06	1,271 00	2,478	-	-	380 32¼
	6th, - -	902 88	1,378 43	1,525	-	-	95 95
	7th, - -	10,464 50	1,039 00	4,841	151 89	-	540 51
	8th, - -	14,507 02	483 73	1,585	71 79½	-	976 56¼
	9th, - -	1,488 76	6 00	695	24 31¾	-	377 29¾
	Dollars,	36,736 37	16,965 97½	42,300	5,344 11¼	-	20,300 82¾
Virginia, - -	1st, - -	2,897 76	68 83	682			
	2d, - -	10,322 46	196 73	1,245			
	3d, - -	1,109 04	10 00	760			
	4th, - -	1,900 04	11 28	435	-	-	46 64
	5th, - -	6,109 02	33 00	1,036	-	-	221 42
	6th, - -	2,813 53	29 00	840	-	-	40 15
	7th, - -	36,639 52	254 00	1,320	-	-	2 00
	8th, - -	19,458 16	113 86	1,220	2 11		
	9th, - -	19,184 08	1,136 33	3,300	-	-	2,272 74½
	10th, - -	6,792 76	131 00	587			
	11th, - -	4,780 39	1,018 67	2,125			
	12th, - -	4,224 57	2,169 83	1,461	4 63¾		
	13th, - -	5,899 35	1,542 18	1,509			
	14th, - -	1,248 24	3,914 91	4,035	430 56	-	2,335 04
	15th, - -	558 06	2,380 00	1,062	82	-	2 25
	16th, - -	22 05	2,065 99	5,839	645 37	-	698 92
	17th, - -	-	1,141 58	1,305	-	-	2 00
	18th, - -	1,401 66	2,653 00	6,669	755 54	-	13,881 74½
	19th, - -	677 95	611 66	1,307	-	-	23 75

C—continued.

STATES.	Collection Districts.	Licenses for Stills and Boilers.	Carriages.	Licenses to Retailers.	Sales at Auction.	Refined Sugar.	Stamps.
Virginia,	20th,	8,927 26	664 50	1,022			
	21st,	7,516 01	857 50	1,540	-	-	255 86
	22d,	4,059 48	358 75	1,705	-	-	4 60
	23d,	345 58	1,367 00	2,260	141 96	-	1,584 42
	24th,	9 27	1,296 42	1,047	49½	-	6 50
	25th,	1,546 67	2,757 29½	1,658			
	26th,	-	2,053 59½	722	38 71		
	Dollars,	148,442 91	28,836 91	46,691	2,018 20	-	21,378 03½
North Carolina,	1st,	814 61	2,646 66¾	2,239	14 20½	-	318 51
	2d,	73 18	2,224 16	1,419	36	-	100 68
	3d,	831 38	1,368 66	1,832	9 38	-	632 05
	4th,	1,538 22	1,152 88	2,903	15 31	-	629 94
	5th,	1,689 99	1,853 24	1,619	-	-	528 90¾
	6th,	63 96	1,180 83	2,156	152 70	-	997 82
	7th,	229 94	690 00	1,965	252 36¾	-	786 52¾
	8th,	5,814 66	987 79	2,062	-	-	572 45
	9th,	14,161 27	681 31	1,355	-	-	71 05
	10th,	5,669 99	301 26	1,129	-	-	314 16
	11th,	6,286 40	304 00	760	-	-	55 77¼
	12th,	2,817 07	44 00	710	-	-	15 40
	13th,	4,789 53	159 50	495	-	-	189 15
	Dollars,	44,780 20	13,594 29¾	20,644	444 14¼	-	5,212 41¾
Ohio,	1st,	9,506 68	167 54	4,111	148 34¾	-	1,944 86
	2d,	2,017 46	72 70	1,419	-	-	6 00
	3d, 1st quarter,	8,967 26	31 00	1,352	8 83½	-	62 70
	4th,	5,762 58	112 00	2,455	29 13	-	543 17
	5th,	3,932 95	43 00	2,104	-	-	271 77
	6th,	2,682 61	21 00	1,822	8 47¾	-	234 75
	7th, 1st quarter,	-	14 00	570	-	-	9 12¼
	8th,	931 04	-	682	6 57	-	161 00
	9th,	908 01	4 00	685	-	-	13 50
	Dollars,	34,708 59	465 24	15,200	201 36	-	3,246 87½
Kentucky,	1st,	5,070 03	163 00	1,802	-	-	34 15
	2d,	11,180 02	1,182 65½	3,275	160 08¼	-	2,897 15
	3d,	5,564 48	403 63	1,883	-	-	671 08
	4th,	7,585 28	282 00	1,575	9 51	-	129 50
	5th,	3,263 19	54 33	1,105			
	6th,	8,192 86	309 08	1,170	-	-	409 30
	7th,	9,154 53	146 00	1,234	-	-	45
	8th,*						
	9th,	5,765 91	41 00	1,095		-	8 75
	10th,	305 89	53 00	545	-	-	35 00
	Dollars,	56,082 19	2,634 69½	13,684	160 08¼	-	4,185 38
South Carolina,	1st,	732 64	5,691 00	12,262	904 31	-	10,670 51
	2d,	3 60	2,131 00	817	3 81		
	3d,	817 54	1,394 93	1,105	15 40	-	139 15
	4th,	4,980 07	1,158 50	1,362			
	5th,	6,239 46	269 36	700			
	6th,	8,198 75	791 28	1,427			
	7th,	10,815 21	597 63	765			
	8th, 1st quarter,	260 52	1,356 00	900			
	9th,	146 88	1,635 02	1,005	-	-	50
	Dollars,	32,215 67	15,024 72	20,343	923 52	-	10,810 16
Tennessee,	1st, 1st quarter,	2,392 13	78 00	797	-	-	8 70
	2d,	7,570 53	108 83	1,037	-	-	203 29
	3d,	2,619 81	18 00	1,312			
	4th,	5,614 11	43 00	1,119			
	5th,	19,841 03	372 95	2,272	-	-	734 60
	6th,	8,818 36	40 33	1,075			
	Dollars,	46,855 97	661 11	7,612	-	-	946 59

C—continued.

STATES AND TERRITORIES.	Collection Districts.	Licenses for Stills and Boilers.	Carriages.	Licenses to Retailers.	Sales at Auction.	Refined Sugar.	Stamps.
Georgia,	1st,	925 00	1,608 00	4,095	862 83	-	2,393 30
	2d,	735 97	2,298 44/5	3,861	140 34	-	752 46
	3d,	2,357 74	1,149 00	910			
	4th,	2,575 92	669 00	815			
	5th,†						
	6th,	4,482 05	807 67½	2,220			
	Dollars,	11,076 68	6,532 12¼	11,931	1,003 17	-	3,145 76
Louisiana,	1st,‡						
	2d,	50 04	708 00	250			
	3d,	5,435 04	104 81	6,120	1,878 30	26 25	7,113 81
	4th,	-	28 00	709	-	-	6 05
	Dollars,	5,485 08	840 81	7,079	1,878 30	26 25	7,119 86
Illinois Territory,	*Dollars*,	490 14	62 00	835	-	-	5 60
Michigan Territory,	*Dollars*,	-	54 00	1,135	28 93	-	21 24
Indiana Territory,	1st quarter,	$1,263 73	$4 00	$1,396	-		
Missouri Territory,	*Dollars*,	2,027 38	75 00	1,340	-	-	45 45
Mississippi Territory,	1st,	1,517 81	67 00	535			
	2d,	44 26	204 00	2,540	91 82	-	651 71
	3d,	-	32 00	230	-	-	1 05
	Dollars,	1,562 07	303 00	3,305	91 82	-	652 76
District of Columbia,	*Dollars*,	-	2,044 91	9,505	154 32	-	10,159 56

* No quarterly returns received, in consequence of the inability, until the 16th of June, to obtain a collector.
† No quarterly returns received from the collector in consequence of his protracted sickness.
‡ No returns. A collector has been recently appointed, but his acceptance is not ascertained.

Aggregate amounts of internal duties ascertained, on the 10th of October, 1814, to have been received in each State or Territory.

New Hampshire,	24,604 65
Massachusetts,	170,911 75
Vermont,	21,359 06
Rhode Island,	31,555 52
Connecticut,	58,875 97
New York,	303,694 27
New Jersey,	54,202 92
Pennsylvania,	279,983 09
Delaware,	18,779 93
Maryland,	99,797 04
Virginia,	136,568 16
North Carolina,	62,067 94
Ohio,	32,099 81
Kentucky,	32,935 46
South Carolina,	60,132 97
Tennessee,	18,185 85
Georgia,	28,425 48
Louisiana,	20,156 97
Illinois Territory,	1,047 37
Michigan do.	1,312 18
Indiana do.	2,065 07
Missouri do.	1,525 60
Mississippi do.	4,928 77
District of Columbia,	26,169 80
Total,	$1,491,385 63

13th Congress.] No. 425. [3d Session.

PUBLIC CREDIT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, OCTOBER 18, 1814.

WASHINGTON, *October 14th*, 1814.

SIR:

The Committee of Ways and Means have had under their consideration, the support of public credit by a system of taxation more extended than the one heretofore adopted. They have determined to suspend proceeding on their report at present before the House of Representatives, with a view to afford you an opportunity of suggesting any other, or such additional provisions, as may be necessary to revive and maintain unimpaired the public credit.

I have the honor to be, your most obedient,

JOHN W. EPPES.

Honorable Mr. DALLAS, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *October 17th*, 1814.

SIR:

I have the honor to acknowledge the receipt of your letter, dated the 14th inst.; and, aware of the necessity for an early interposition of Congress on the subject to which it relates, I proceed, at the moment of entering upon the duties of office, to offer to the consideration of the Committee of Ways and Means, an answer on the several points of their inquiry.

Contemplating the present state of the finances, it is obvious, that a deficiency in the revenue, and a depreciation in the public credit, exist, from causes which cannot in any degree be ascribed, either to the want of resources, or to the want of integrity in the nation. Different minds will conceive different opinions in relation to some of those causes; but it will be agreed on all sides, that the most operative have been the inadequacy of our system of taxation to form a foundation for public credit; and the absence even from that system of the means which are best adapted to anticipate, collect, and distribute the public revenue.

The wealth of the nation, in the value and products of its soil, in all the acquisitions of personal property, and in all the varieties of industry, remains almost untouched by the hand of Government; for, the national faith, and not the national wealth, has hitherto been the principal instrument of finance. It was reasonable, however, to expect, that a period must occur in the course of a protracted war, when confidence in the accumulating public engagements could only be secured by an active demonstration, both of the capacity and the disposition to perform them. In the present state of the treasury, therefore, it is a just consolation to reflect, that a prompt and resolute application of the resources of the country will effectually relieve from every pecuniary embarrassment, and vindicate the fiscal honor of the Government.

But it would be vain to attempt to disguise, and it would be pernicious to palliate the difficulties which are now to be overcome. The exigencies of the Government require a supply of treasure for the prosecution of the war, beyond any amount which it would be politic, even if it were practicable, to raise by an immediate and constant imposition of taxes. There must, therefore, be a resort to credit, for a considerable portion of the supply. But the public credit is at this juncture so depressed, that no hope of adequate succor, on moderate terms, can safely rest upon it. Hence, it becomes the object first and last in every practical scheme of finance, to re-animate the confidence of the citizens, and to impress on the mind of every man, who, for the public account, renders services, furnishes supplies, or advances money, a conviction of the punctuality as well as of the security of the Government. It is not to be regarded, indeed, as the case of preserving a credit which has never been impaired, but rather as the case of rescuing from reproach a credit over which doubt and apprehension (not the less injurious, perhaps, because they are visionary) have cast an inauspicious shade. In the former case, the ordinary means of raising and appropriating the revenue, will always be sufficient; but in the latter case, no exertion can be competent to attain the object, which does not quiet, in every mind, every fear of future loss or disappointment, in consequence of trusting to the pledges of the public faith.

The condition of the circulating medium of the country, presents another copious source of mischief and embarrassment. The recent exportations of specie have considerably diminished the fund of gold and silver coin; and another considerable portion of that fund has been drawn, by the timid and the wary, from the use of the community, into the private coffers of individuals. On the other hand, the multiplication of banks in the several States has so increased the quantity of paper currency, that it would be difficult to calculate its amount; and still more difficult to ascertain its value, with reference to the capital on which it has been issued. But the benefit of even this paper currency is in a great measure lost, as the suspension of payments in specie, at most of the banks, has suddenly broken the chain of accommodation that previously extended the credit and the circulation of the notes which were emitted in one State into every State of the Union. It may, in general, be affirmed, therefore, that there exists, at this time, no adequate circulating medium, common to the citizens of the United States. The moneyed transactions of private life are at a stand: and the fiscal operations of the Government, labor with extreme inconvenience. It is impossible that such a state of things should be long endured; but, let it be fairly added, that, with *legislative aid*, it is not necessary that the endurance should be long. Under favorable circumstannes, and to a limited extent, an emission of treasury notes would, probably, afford relief; but treasury notes are an expensive and precarious substitute, either for coin or for bank notes, charged as they are with a growing interest, productive of no countervailing profit or emolument, and exposed to every breath of popular prejudice or alarm. The establishment of a national institution, operating upon credit combined with capital, and regulated by prudence and good faith, is, after all, the only efficient remedy for the disordered condition of our circulating medium. While accomplishing that object, too, there will be found, under the auspices of such an institution, a safe depository for the public treasure, and a constant auxiliary to the public credit. But whether the issues of a paper currency proceed from the national treasury, or from a national bank, the acceptance of the paper in a course of payments and receipts must be forever optional with the citizens. The extremity of that day cannot be anticipated, when any honest and enlightened statesman will again venture upon the desperate expedient of a tender law.

From this painful, but necessary development of existing evils, we pass, with hope and confidence, to a more specific consideration of the measures from which relief may be certainly and speedily derived. Remembering always, that the objects of the Government are to place the public credit upon a solid and durable foundation; to provide a revenue commensurate with the demands of a war expenditure; and to remove from the treasury an immediate pressure, the following propositions are submitted to the committee, with every sentiment of deference and respect:

PROPOSITIONS.

1. It is proposed, that, during the war, and until the claims contemplated by the proposition are completely satisfied, or extinct, there shall be annually raised by taxes, duties, imposts, and excises, a fund for these purposes:

1. For the support of Government, - - - - - - - - - $1,500,000
2. For the principal and interest of the public debt, existing before the declaration of war, and payable according to the contract, - - - - - - - - - - 3,500,000

3. For the interest of the public debt contracted, and to be contracted, by loans, or otherwise, from commencement to the termination of the war, calculated upon an annual principal of seventy-two millions of dollars, - - - - - - - - - - 4,320,000
4. For the payment of treasury notes, with the accruing interest, - - - - - 7,400,000
5. For the payment of debentures to be issued (as is hereinafter proposed) for liquidated balances due to individuals, on account of services or supplies, authorized by law, but either not embraced by a specific appropriation, or exceeding the sum appropriated, - - - - - - 280,000
6. For a current addition to the sums raised by loan, or issues of treasury notes, towards defraying the general expenses of the war, - - - - - - - - 2,000,000
7. For the gradual establishment of a sinking fund, to extinguish the debt incurred during the war, - 500,000
8. For a contingent fund, to meet sudden and occasional demands upon the treasury, - - 1,500,000

$21,000,000

II. It is proposed, that, during the war, and until the claims contemplated by the preceding proposition are completely satisfied, or other adequate funds shall be provided and substituted by law, there shall be annually raised, by the means here specified, the following sums:

1. By the customs, (which cannot be safely estimated, during the war, at a higher product) - $4,000,000
2. By the existing internal duties, - - - - - - - 2,700,000
3. By the existing direct tax, - - - - - - - - 2,500,000
4. By the sales of public lands, (which cannot be safely estimated, during the war, at a higher product) - - - - - - - - - 800,000
5. By an addition to the existing direct tax of 100 per cent. - - - - 2,850,000
6. By an addition of 100 per cent. on the present auction duties, - - - - 150,000
7. By an addition of 100 per cent. on the existing duties upon carriages, - - - 200,000
8. By an addition of 50 per cent. on the existing duties on licenses to retail wines, spirituous liquors, and foreign merchandise, - - - - - - - - 300,000
9. By an addition of 100 per cent. on the existing rate of postage, - - - - 500,000
10. By the proceeds of the new duties specified in the next schedule, marked A, making in the aggregate, - - - - - - - - - - 7,000,000

$21,000,000

III. It is proposed that a national bank shall be incorporated for a term of twenty years, to be established at Philadelphia, with a power to erect offices of discount and deposite elsewhere, upon the following principles:

1. That the capital of the bank shall be fifty millions of dollars, to be divided into 100,000 shares of 500 dollars each. Three-fifths of the capital, being 60,000 shares, amounting to 30,000,000 of dollars, to be subscribed by corporations, companies or individuals: and two-fifths of the capital, being 40,000 shares, amounting to 20,000,000 of dollars, to be subscribed by the United States.
2. That the subscriptions of corporations, companies, and individuals, shall be paid for in the following manner:
   One-fifth part, or $6,000,000, in gold or silver coin.
   Four-fifth parts, or 24,000,000, in gold or silver coin, or in six per cent. stock issued since the declaration of war, and treasury notes, in the proportion of one-fifth in treasury notes, and three-fifths in six per cent stock.
3. That the subscriptions of corporations, companies, and individuals, shall be paid at the following periods:

20 dollars on each share, to be paid at the time of subscribing, in gold or silver coin,	-	1,200,000
40 dollars on each share, to be paid in gold or silver coin, one month after the subscription,	-	2,400,000
40 dollars on each share, in two months after the subscription, in gold or silver coin,	-	2,400,000
100 dollars, specie,		6,000,000
100 dollars on each share, in gold or silver coin, or in six per cent stock, or in treasury notes, according to the preceding apportionment, to be paid at the time of subscribing,	-	6,000,000
150 dollars on each share, to be paid in like manner, in two months after subscribing,	-	9,000,000
150 dollarss on each share, to be paid in like manner, in three months after subscribing,	-	9,000,000
500 dollars.		$30,000,000

4. That the subscription of the United States shall be paid in six per cent. stock, at the same periods, and in the same proportions, as the payments of private subscriptions, in stock and treasury notes.
5. That the United States may substitute six per cent. stock, for the amount of the treasury notes subscribed by corporations, companies, and individuals, as the notes respectively become due and payable.
6. That the bank shall loan to the United States $30,000,000, at an interest of six per cent. at such periods, and in such sums, as shall be found mutually convenient.
7. That no part of the public stock, constituting a portion of the capital of the bank, shall be sold during the war, nor at any subsequent time, for less than par; nor at any time to an amount exceeding one moiety, without the consent of Congress.
8. That provision shall be made for protecting the bank notes from forgery; for limiting the issue of bank notes; and for receiving them in all payments to the United States.
9. That the capital of the bank, its notes, deposites, dividends, or profits (its real estate only excepted) shall not be subject to taxation by the United States, or by any individual State.
10. That no other bank shall be established by Congress, during the term for which the national bank is incorporated.
11. That the national bank shall be governed by fifteen directors, being resident citizens of the United States and stockholders. The President of the United States shall annually name five directors, and designate one of the five to be the president of the bank. The other directors shall be annually chosen by the qualified stockholders, in person or by proxy, if resident within the United states, voting upon a scale graduated according to the number of shares which they respectively hold. The cashier and other officers of the bank to be appointed as is usual in similar institutions.
12. That the directors of the national bank shall appoint seven persons, one of whom to preside, as the managers of each office of discount and deposite, and one person to be the cashier.
13. That the general powers, privileges, and regulations of the bank, shall be the same as are usual in similar institutions; but with this special provision, that the general accounts shall be subject to the inspection of the Secretary of the Treasury.

IV. It is proposed, that, after having thus provided for the punctual payment of the interest upon every denomination of public debt; for raising annually a portion of the annual expense, by taxes; for establishing a sinking fund, in relation to the new debt, as well as in relation to the old debt; and for securing to the public the efficient agency of a national bank; the only remaining object of supply shall be accomplished by annual loans, and issues of treasury notes; if, unexpectedly, such issues should continue to be necessary or expedient.

1. The amount of annual expenditure during the war, exceeding the sums provided for, does not admit of a prospective estimate beyond the year 1815; but, for that year, it may be estimated with sufficient accuracy for the general purposes of the present communication, at - - - - - $28,000,000
2. Then for the year 1815, an additional provision must be made, authorizing a loan and the issue of treasury notes, to an equal amount, - - - - - - - $28,000,000

V. It is proposed that the accounts for authorized expenses, being duly stated and settled, a certificate or debenture, shall issue to the accountant specifying the balance; and that, in all cases, where there has been no specific appropriation, or the claim exceeds the amount of the sum appropriated, the balance shall bear an interest of three per cent. until provision is made by law for paying the amount.

VI. And finally, it is proposed to relieve the treasury from an immediate pressure, upon the principles of the following statement:

1. The amount of demands upon the treasury (exclusively of balances of appropriations for former years unsatisfied) was stated in the report of the late Secretary of the Treasury, of the 23d September, 1814, to be, on the 30th of June,		$27,576,391 19
2. The accounts of the third quarter of 1814, are not yet made up, and the precise sums paid during that quarter cannot now be ascertained; but they amount to nearly,		8,400,000 00
Leaving to be paid in the fourth quarter of 1814,		$19,176,391 19
3. This balance payable during the fourth quarter of 1814, consists of the following items:		
Civil, diplomatic, and miscellaneous expenses, about	$353,292 99	
Military, about	8,792,688 00	
Naval, about	2,382,010 97	
Public debt, about	7,648,419 23	
		$19,176,391 19
4. The existing provisions by law for the payment of this balance of $19,176,391 19, may be stated as follows:		
The act of the 24th of March, 1814, authorized a loan for		25,000,000 00
The act of the 4th of March, 1814, authorized an issue of treasury notes for		5,000,000 00
		$30,000,000 00
Under these authorities, there have been borrowed on loan about	10,895,000	
There has been sent to Europe, in six per cent. stock,	6,000,000	
There has been issued in treasury notes,	3,504,000	
		20,399,000 00
		$9,601,000 00
There remains, therefore, an unexecuted authority to borrow,	8,105,000	
To issue treasury notes,	1,496,000	
		$9,601,000 00
The demands of the fourth quarter being then		19,176,391 19
There may be applied to meet them, the revenue accruing during the quarter, from all sources, about	2,900,000	
Also, payments to be made on account of loans already contracted for, according to the authority above stated, about	2,500,000	
		5,400,000 00
Leaving a balance to be provided for,		$13,776,391 19
By the authority remaining to borrow,	8,105,000 00	
By the authority remaining to issue treasury notes,	1,496,000 00	
By an additional authority to be granted by law to borrow, and to issue treasury notes,	4,175,391 19	
		$13,776,391 19

These estimates, however, it will be observed, are made with a view, simply, to the appropriations by law for the expenses of the year 1814; and do not embrace a provision to satisfy balances of appropriations made for the expenses of preceding years, which have not been called for at the treasury. But it will, probably, be deemed expedient to make such provision, by extending the new authority to borrow from the above balance, to 6,000,000. If the six per cent. stock which has been sent to Europe, should be there disposed of, it will form an item in the estimates of the ensuing year.

As a portion of the amount, to be provided during the present quarter, consists of treasury notes, which will soon be due, it will be advisable to make them receivable in subscriptions to the loan.

It is proper to accompany these propositions with a few explanatory remarks.

1. The first proposition contemplates a permanent system; but the estimate of the particular items of claims and demands upon the public, must be regarded as immediately applying to the year 1815. In every subsequent year, there will necessarily be some variation; as, for instance, the item of interest on the old debt will annually sink, while the item of interest on the new debt will annually rise during the continuance of the war.

The items for annually raising a portion of the public expenses by taxes, and for applying to the new debt a sinking fund (gradually increasing until it becomes commensurate to its object) are essential features in the plan suggested, with a view to the revival and maintenance of public credit. The extinguishment of the old debt is already in rapid operation, by the wise precaution of a similar institution.

2. The second proposition will, doubtless, generate many and very various objections. The endeavor has been, however, to spread the general amount of the taxes over a wide surface, with a hand as light and equal as is consistent with convenience in the process, and certainty in the result.

All the opportunities of observation, and all the means of information that have been possessed, leave no doubt upon the disposition of the people to contribute generously for releiving the necessities of their country; and it has been thought unworthy of that patriotic disposition to dwell upon scanty means of supply, or short-lived expedients. Whenever the war shall be happily terminated in an honorable peace, and the treasury shall be again replenished by the tributary streams of commerce, it will be at once a duty and a pleasure to recommend an alleviation, if not an entire exoneration of the burthens which necessarily fall, at present, upon the agriculture and manufactures of the nation.

3. In making a proposition for the establishment of a national bank, I cannot be insensible to the high authority of the names which have appeared in opposition to that measure upon constitutional grounds. It would be presumptuous to conjecture that the sentiments which actuated the opposition have passed away; and yet it would be denying to experience a great practical advantage, were we to suppose that a difference of times and circumstances would not produce a corresponding difference in the opinions of the wisest, as well as of the purest men. But, in the present case, a change of private opinion is not material to the success of the proposition for establishing a national bank. In the administration of human affairs, there must be a period when discussion shall cease and decision shall become absolute. A diversity of opinion may honorably survive the contest; but, upon the genuine principles of a representative government, the opinion of the majority can alone be carried into action. The judge, who dissents from the majority of the bench, changes not his opinion, but performs his duty, when he enforces the judgment of the court, although it is contrary to his own convictions. An oath to support the constitution and the laws, is not,

therefore, an oath to support them under all circumstances, according to the opinion of the individual who takes it, but it is, emphatically, an oath to support them according to the interpretation of the legitimate authorities. For the erroneous decisions of a court of law, there is the redress of a censorial, as well as of an appellate jurisdiction. Over an act. founded upon an exposition of the constitution, made by the legislative department of the Government, but alleged to be incorrect, we have seen the judicial department exercise a remedial power. And even if all the departments, legislative, executive, and judicial, should concur in the exercise of a power, which is either thought to transcend the constitutional trust, or to operate injuriously upon the community, the case is still within the reach of a competent control, through the medium of an amendment to the constitution, upon the proposition, not only of Congress, but of the several States. When, therefore, we have marked the existence of a national bank for a period of twenty years, with all the sanctions of the legislative, executive, and judicial authorities; when we have seen the dissolution of one institution, and heard a loud and continued call for the establishment of another; when, under these circumstances, neither Congress nor the several States have resorted to the power of amendment; can it be deemed a violation of the right of private opinion, to consider the constitutionality of a national bank, as a question forever settled and at rest?

But, after all, I should not merit the confidence, which it will be my ambition to acquire, if I were to suppress the declaration of an opinion, that, in these times, the establishment of a national bank will not only be useful in promoting the general welfare, but that it is necessary and proper for carrying into execution some of the most important powers constitutionally vested in the Government.

Upon the principles and regulations of the national bank, it may be sufficient to remark, that they will be best unfolded in the form of a bill, which shall be immediately prepared. A compound capital is suggested, with a design equally to accommodate the subscribers, and to aid the general measures for the revival of public credit; but the proportions of specie and stock may be varied, if the scarcity of coin should render it expedient; yet not in so great a degree as to prevent an early commencement of the money operations of the institution.

4. The estimates of receipts, from established sources of revenue, and from the proposed new duties, and the estimates of expenditures on all the objects contemplated in the present communication, have been made upon a call so sudden, and upon materials so scattered, that it is not intended to claim a perfect reliance on their accuracy. They are, however, believed to be sufficiently accurate to illustrate and support the general plan, for the revival of the public credit, the establishment of a permanent system of revenue, and the removal of the immediate pressure on the treasury.

Upon the whole, sir, I have freely and openly assumed the responsibility of the station, in which I have the honor to be placed. But, conscious of the imperfections of the judgment that dictates the answer to the important inquiries of the Committee of Ways and Means, I derive the highest satisfaction from reflecting, that the honor and safety of the nation, for war, or for peace, depend on the wisdom, patriotism, and fortitude of Congress, during times which imperiously demand a display of those qualities, in the exercise of the legislative authority.

I have the honor to be, very respectfully, sir, your most obedient servant,

A. J. DALLAS.

J. W. Eppes, Esq. *Chairman of the Committee of Ways and Means.*

A.

Schedule of new taxes, referred to in the letter of the Secretary of the Treasury to the chairman of the Committee of Ways and Means, in which the taxes proposed in the report of the committee to the House of Representatives, on the 10th instant, are principally adopted.

1.	On spirits distilled from domestic or foreign materials, 25 cents per gallon, computed on 24,000,000 gallons; provided the present tax on the capacity of the still should be continued. If it is thought best to lay the tax entirely on the liquor, then the tax on the capacity of the stills to be taken off, and 30 cents per gallon to be laid on the liquor. For the present estimate, it is taken at 25 cents per gallon,	$6,000,000
2.	On porter, ale, and strong beer, 2 cents per gallon, computed on 6,000,000 gallons,	120,000
3.	On manufactured tobacco and snuff, averaged at 5 cents per pound, and computed on 10,000,000 pounds,	500,000
4.	On leather of various kinds, averaged at 3 cents per pound, and computed on 20,000,000 pounds,	600,000
5.	On pig iron, at $1 50 per ton, computed on 300,000 tons,	450,000
6.	On paper, at various rates, averaging 7 per cent. on the value of the article, computed on the annual manufacture of the value of 2,500,000 dollars,	175,000
7.	On playing cards, at 25 cents per pack, computed on 400,000 packs,	100,000
8.	On counsellors and attorneys at law, process in suits at law and equity, proceedings in admiralty, arbitrations, and references, and other legal proceedings in the courts of the United States,	300,000
9.	On conveyances, mortgages, and other contracts, relating to real estate,	250,000
		$8,495,000
	The sum to be raised by new taxes, according to the estimates of the Secretary's letter, is	7,000,000
	Leaving a surplus for the expenses of collection, and errors in the estimates, of	$1,495,000

13th Congress.] No. 426. [3d Session.

COMPOSITION FOR THE STAMP DUTY ON NOTES OF PRIVATE BANKERS.

COMMUNICATED TO THE SENATE, OCTOBER 26, 1814.

To the Senate and House of Representatives in Congress assembled, the memorial of Stephen Girard, of the City of Philadelphia, in the State of Pennsylvania, Merchant and Banker, respectfully showeth:

That your memorialist has established a bank in the city of Philadelphia, upon the foundation of his own individual fortune and credit, and for his own exclusive emolument, and that he is willing most cheerfully to contribute, in common with his fellow citizens throughout the United States, a full proportion of the taxes which have been imposed for the support of the National Government according to the profits of his occupation and the value of his estate; but a construction has been given to the acts of Congress laying duties on notes of banks, &c. from which great difficulties have occurred and great inequalities daily produced to the disadvantage of his bank, that were not, it is confidently believed, within the contemplation of the Legislature.

That the first section of the act of Congress of the 2d August, 1813, having imposed a stamp duty on notes issued by any banker or bankers, as well as by any banks or companies, either incorporated or not incorporated, it is pro-

vided by the second section of the act, "that in respect to any stamp on any of the notes of the *banks* or *companies* aforesaid, now established, or which may hereafter be established within the United States, it shall be lawful for the Secretary of the Treasury to agree to an annual composition, inlieu of such stamp duty, with any of the said *banks* or *companies*, of 1½ per centum on the amount of the annual dividend made by such banks to their stockholders respectively; that your memorialist, in due season, offered to enter into the said composition at the rate of 1½ per centum on the amount of the annual profit of his bank, deeming the annual profit of an individual banker equivalent in language and in law, to the annual dividend of a bank established by a corporation or company. That it has been officially declared, however, that the second section of the act of Congress does not authorize a composition with an individual banker, because it speaks only of *banks* and *companies*, (not of banker and bankers,) and because it speaks only of dividends (not of profits) made to the stockholders, and that hence an individual banker, acting upon a capital of one million of dollars, and issuing bank notes to the amount of one million of dollars, is subjected to the prompt payment of a duty amounting to 10,000 dollars, while an incorporated bank, or even a private company of two or three bankers, acting upon the same amount of capital and issuing the same amount of bank notes, will only be liable, periodically, to the payment of a duty amounting to 1,500 dollars, upon the customary annual dividend of ten per cent.

That the first section of the act of Congress of the 2d August, 1813, imposes a stamp duty upon any promissory note, or notes payable either to bearer or order, issued by any banks or companies, or by any banker or bankers; that the eighth section of the act provided that no banks or companies, which shall not have compounded for the stamp duty, shall issue any bank bill or promissory note, unless upon paper duly stamped, and whereon the respective duties shall have been paid; and the twelfth section of the act declares, that all the paper wanted for the purpose of the stamp duty, *excepting paper for bank notes*, shall be furnished, at the expense of the United States, by the Secretary of the Treasury. That, after the rejection of his offer to enter into a composition for the stamp duty, your memorialist has complied with the directions of the law, and has transmitted to the Commissioner of the Revenue sheets of bank notes in order to be stamped

That, independent of the great hazard and delay to which your memorialist is exposed by these operations, it is obvious, from the texture and quality of bank paper, that the stamp, as at present impressed on bank notes must disappear in the course of an extensive circulation, producing some uncertainty in the revenue and probably, great injustice to individuals.

And your memorialist having submitted these considerations to the wisdom of Congress, respectfully prays, that the act of Congress, may be so amended, as to permit the Secretary of the Treasury to enter into a composition for the stamp duty, in the case of private bankers as well as in the case of corporations and companies, or so as to render the duty equal in its operations upon every denomination of bankers.

STEPHEN GIRARD.

PHILADELPHIA, 24*th October*, 1814.

13th CONGRESS.] No. 427. [3d SESSION.

DUTIES ON CARRIAGES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, NOVEMBER 21, 1814.

NOVEMBER 15, 1814.

SIR:

No subject of internal taxation has, in its collection, been attended with so much difficulty, as the duty on carriages, either under the old or existing system, between which there is a close, though not an entire resemblance. This difficulty may be intrinsic, or may proceed from the incorrectness of the principle on which the duty is laid. After making a fair allowance for the first circumstance, I am, on a full consideration of the subject, satisfied that the principle of the existing act is incorrect. This conviction is corroborated by the abundant evidence on the files of the revenue office that the duty is extremely unequal. This is in so great a degree the case, that the small sum of two dollars is frequently paid on carriages of greater value than those which pay seven, and even ten dollars.

This inequality proceeds from the erroneous principle on which carriages are classed, the leading feature of which is the kind of springs on which they hang, which is rarely a true criterion of their value.

It seems to be universally admitted that the duty should be graduated according to the value of the carriage.

I feel a confidence in the opinion that no classification, founded on name or form, can equitably equalize the duty. This will be manifest from considering the ceaseless activity of human ingenuity in devising new forms, especially where the caprice of fashion rules, perhaps more imperiously than reason, and novelty and ornament are more esteemed than utility.

The only remaining resort is, a classification according to the value, which, I think, presents the fewest difficulties, and which, besides the attainment of a just equality, will be attended with many other benefits. I have, accordingly, taken the liberty to form a bill on this principle.

If the proposed bill should not be accepted by the Committee of Ways and Means, a regard to the public interests calls for the expression of the opinion, that it will be indispensable to make three radical amendments in the existing act:

First. To lay the duty on all carriages not *exclusively* employed in husbandry or the transportation of goods. Under the present equivocal provision some abuses are practised, and much greater are expected, which may, perhaps, prove the act incapable of execution.

Second. To increase the penalty for not entering a carriage.

Third. To define what is meant by *iron springs*, a substance which, according to the opinions of seventeen out of twenty-one respectable coachmakers, in different parts of the United States, now before me, cannot exist. Agreeably to this opinion, as it corresponds with my own, it will become my duty, unless the existing act be altered, to instruct the collectors to receive the lowest duty for the various classes of carriages, however expensive and elegant in their structure, which hang on iron jacks or bows, or any other iron substance.

I am, with great respect,

S. H. SMITH.

Hon. *Secretary of the Treasury*.

13th Congress.] No. 428. [3d Session.

REMISSION OF FORFEITURE.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, NOVEMBER 25, 1814.

Mr. Epps, from the Committee of Ways and Means, to whom was referred the petition of Justin and Elias Lyman, made the following report:

That the facts which are material to a decision on the prayer of the petition, are contained in a letter from the Secretary of the Treasury to the chairman of this committee, which accompanies this report. From this statement of facts, it appears, 1st, that the unlawful importation was made by the express order of the agents of the petitioners; 2d, that the papers of the schooner and her cargo exhibited on the entry at the custom house at Newport, were false, colorable, and fraudulent; 3d, that the real facts of the case coming accidentally to the knowledge of the collector, without any disclosure on the part of the petitioners, the schooner and cargo were seized and libelled as forfeited; and the late Secretary of the Treasury refused to remit the forfeitures incurred, "because it did not appear, to his saisfaction, that the said forfeitures and penalties were incurred without wilful negligence or any intention of fraud. On a review of the circumstances of the case, the committee concur in the opinion already pronounced by the Treasury Department, that the petitioners are not entitled to relief. The following resolution is therefore submitted:

Resolved, That the prayer of the petition ought not to be granted.

Treasury Department, 21*st November*, 1814.

Sir:

In answer to your inquiries, on behalf of the Committee of Ways and Means, I have the honor to state, that on the 28th of June, 1814, the late Secretary of the Treasury decided not to remit the forfeitures and penalties incurred by the petitioners, because, "it did not appear, to his satisfaction, that the said forfeitures and penalties were incurred, without wilful negligence, or any intention of fraud." I cannot discover any reason to presume, that the Secretary declined acting, at any time, on the ground, that the general power to remit, did not embrace the present case, and having, in fact, acted, his decision is final, unless the petitioners can entitle themselves, by the equitable circumstances of their case, to the favor of Congress.

The information to be collected in this department, upon the merits of the case, appears to authorize the following general statement of facts:

That the petitioners, merchants of New-York, in April or May, 1810, were holders of bills of exchange for £1,100 sterling, drawn in Berbice, on merchants in Glasgow, which they negotiated, but which they were afterwards obliged to pay on being returned protested for non-payment. That, in the spring of 1811, the petitioners sent the bills to Berbice, in order to recover the amount from the drawer, and their agents accepted a quantity of coffee in payment. That the coffee was shipped from Berbice to St. Andrews, in Nova Scotia, where it arrived in the month of February, or March, 1812, and was there landed and stored; that, upon the declaration of war, in June, 1812, the petitioners assigned the coffee, in trust, to Messrs. Murray and Sons, of New-York, who were well known at St. Andrews, and, particularly, to the consignees of the coffee. That, on the 26th of December, 1812, the petitioners applied to the Secretary of the Treasury, (Mr. Gallatin) for permission to import the coffee into the United States, but were refused. That, early in the year 1813, the consignees requested Messrs. Murray and Sons to remove the coffee, expressing some doubts of its safety at St. Andrews; and, thereupon, Messrs. Murray and Sons, at the instance of the petitioners, assigned the coffee in trust, to a Portuguese, in order that it might be protected, as neutral property, from British capture, on its passage to the United States. That the coffee was afterwards (about the 2d of August, 1813) shipped on board of a Portuguese schooner, and brought to Newport, in Rhode Island, about the 24th of August, 1813, when the captain of the schooner reported, that he had arrived from St. Bartholomew. That the captain delivered to the collector of Newport, sundry documents, and particularly, 1st, certificates, dated Gustavia, St. Bartolomew, June 26th, and 28th, 1813; stating the cargo of coffee, to be the growth and produce of Spanish settlements, and that it had been imported into that island; 2d, a clearance for the Portuguese schooner, dated at Gustavia, island of St. Bartholomew, June 26th, 1813, particularly specifying the cargo of coffee. That, upon these documents, the schooner was admitted to an entry, bonds were given for the duties, and the cargo was landed. That, the real facts of the case coming, accidentally to the knowledge of the collector, without any disclosure on the part of the petitioners, the schooner and the coffee were seized and libelled as forfeited under the non-importation law: the petitioners applied, in due form, to the Secretary of the Treasury for a remission, and the Secretary decided not to remit.

Upon these general facts, the district attorney, and the collector of Newport, have objected to a remission of the forfeiture: 1st, because the unlawful importation was made, by the express order of the agents of the petitioners; 2d, because it did not appear that the petitioners informed their agent, that the Secretary of the Treasury had refused to permit the importation of the coffee; 3d, that the papers of the schooner and her cargo, exhibited on the entry at the custom house of Newport, were false, colorable, and fraudulent.

In answer to these objections, the petitioners allege: 1st, that by clothing the American property with a neutral cover, they meant to elude the British cruisers, and privateers; not to violate the laws of this country; 2d, that the colorable documents, respecting the origin of the cargo, and the clearance of the vessel, were put on board by the agent of the petitioners, without their authority; and might have been designed to enable the schooner to escape capture by American privateers, until the vessel should arrive in a port of the United States, when an appeal could be made to the equity of the Government for relief against the forfeiture incurred by the importation; 3d, that the captain of the Portuguese schooner was ignorant of our language and laws; that he made an entry, without instructions from the petitioners, and contrary to their intention; and that the colorable papers ought not to have been produced at the custom house without an explanation of the facts; 4th, that the silence of the petitioners, on the impropriety of the entry upon false papers, was owing to their desire to avoid involving the Portuguese captain in the penalties of the law.

Under these circumstances, the case rests with the committee; and (returning the papers accompanying their reference) I have only to repeat the assurances of the sincere respect, with which I am, sir,

Your most obedient servant,

A. J. DALLAS.

13th Congress.] No. 429. [3d Session.

BANK OF THE UNITED STATES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, NOVEMBER 28, 1814.

WASHINGTON, *November 27th*, 1814.

SIR:

The committee of the House of Representatives, to which the bank bill was re-committed on Friday last, have directed me to request you to communicate your opinion, in relation to the effect which a considerable issue of treasury notes, (to which should be attached the quality of being receivable in subscriptions to the bank) might have upon the credit, and particularly upon the prospects of a loan for 1815. As the bill, as it was referred to the committee, provides for the subscription of forty-four millions of treasury notes, to form, with six millions of specie, the capital of the bank; any information which you may think proper to give, either in relation to the practicability of getting them into circulation without depreciation, or in regard to their operation on any part of our fiscal system afterwards, will be very acceptable.

I am, sir, very respectfully, your obedient servant,

WILLIAM LOWNDES.

To the Honorable the Secretary of the Treasury.

TREASURY DEPARTMENT, *November* 27, 1814.

SIR:

I have the honor to acknowledge the receipt of your letter, requesting, for a committee of the House of Representatives, an opinion upon the following inquiries:

1. The effect which a considerable issue of treasury notes, with the quality of being receivable in subscriptions to a national bank, will have upon the credit of the Government; and particularly, upon the prospects of a loan for 1815.

2. The practicability of getting forty-four millions of treasury notes, forming, with six millions of specie, the capital for a national bank, into circulation, without depreciation.

The inquiries of the committee, cannot be satisfactorily answered, in the abstract, but must be considered, in connexion with the state of our finances, and the state of the public credit.

When I arrived at Washington, the treasury was suffering under every kind of embarrassment. The demands upon it were great in amount; while the means to satisfy them, were, comparatively small, precarious in the collection, and difficult in the application. The demands consisted of dividends upon old and new funded debt, of treasury notes, and of legislative appropriations for the army, the navy, and the current service; all urgent, and important. The means consisted, first, of the fragment of an authority to borrow money, when nobody was disposed to lend, and to issue treasury notes, which none but necessitous creditors, or contractors, in distress, or commissaries, quartermasters, and navy agents, acting, as it were, officially, seemed willing to accept: 2d. Of the amount of bank credits, scattered throughout the United States, and principally in the southern and western banks, which had been rendered, in a great degree, useless, by the stoppage of payments in specie, and the consequent impracticability of transferring the public funds from one place, to meet the public engagements in another place: 3d. Of the current supply of money from the import, from internal duties, and from the sales of public land; which ceased to be a foundation of any rational estimate, or reserve, to provide even for the dividends on the funded debt, when it was found that the treasury notes, (only requiring, indeed, a cash payment at the distance of a year) to whomsoever they were issued at the treasury, and almost as soon as they were issued, reached the hands of the collectors, in payment of debts, duties, and taxes; thus disappointing and defeating the only remaining expectations of productive revenue.

Under those circumstances, (which I had the honor to communicate to the Committee of Ways and Means,) it became the duty of this department, to endeavor to remove the immediate pressure from the treasury; to endeavor to restore the public credit; and to endeavor to provide for the expenses of the ensuing year. The only measures that occurred to my mind, for the accomplishment of such an important object, have been presented to the view of Congress. The act, authorising the receipt of treasury notes in payment of subscriptions to a public loan, was passed, I fear, too late to answer the purpose for which it was designed. It promises, at this time, little relief, either as an instrument to raise money, or to absorb the claims for treasury notes, which are daily becoming due. From this cause, and other obvious causes, the dividend on the funded debt, has not been punctually paid; a large amount of treasury notes, has already been dishonored; and the hope of preventing further injury, and reproach, in transacting business with the treasury, is too visionary to afford a moment's consolation.

The actual condition of the treasury, thus described, will serve to indicate the state of the public credit. Public credit depends, essentially, upon public opinion. The usual test of public credit is, indeed, the value of public debt. The faculty of borrowing money, is not a test of public credit; for a faithless Government, like a desperate individual, has only to increase the premium, according to the exigency, in order to secure a loan. Thus, public opinion, manifested in every form, and in every direction, hardly permits us, at the present juncture, to speak of the existence of public credit; and yet, it is not impossible, that the Government, in the resources of its patronage, and its pledges, might find the means of tempting the rich, and the avaricious, to supply its immediate wants. But, when the wants of to-day are supplied, what is the new expedient, that supply the wants of to-morrow? If it is now a charter of incorporation, it may then be a grant of land; but, after all, the immeasurable tracts of the western wild, would be exhausted in successive efforts to obtain pecuniary aids, and still leave the Government necessitous, unless the foundations of public credit were re-established, and maintained. In the measures, therefore, which it has been my duty to suggest, I have endeavored to introduce a permanent plan for reviving the public credit; of which the facility of borrowing money, in anticipation of settled and productive revenues, is only an incident, although it is an incident as durable as the plan itself. The outline seemed to embrace whatever was requisite, to leave no doubt upon the power and the disposition of Government, in relation to its pecuniary engagements, to diminish, and not to augment the amount of public debts, in the hands of individuals, and to create general confidence, rather by the manner of treating the claims of the present class of creditors, than by the manner of conciliating the favor of a new class.

With these explanatory remarks, sir, I proceed to answer, specifically, the questions which you have proposed:

1. I am of opinion, that considerable issues of treasury notes, with the quality of being reicevable in subscriptions to a national bank, will have an injurious effect upon the credit of the Government; and, also, upon the prospects of a loan for 1815.

Because, it will confer, gratuitously, an advantage upon a class of new creditors, over the present creditors of the Government, standing on a footing of at least equal merit.

Because, it will excite general dissatisfaction among the present holders of the public debt; and, generally, distrust among the capitalists, who are accustomed to advance their money to the Government.

Because, a quality of subscribing to the national bank, attached to treasury notes, exclusively, will tend to depreciate the value of all public debt, not possessing that quality; and whatever depreciates the value of the public debt in this way, must necessarily impair the public credit.

Because, the specie capital of the citizens of the United States, so far as it may be deemed applicable to investments in the public stocks, has already, in a great measure, been so vested; the holders of the present debt, will be unable to become subscribers to the bank, (if that object should, eventually, prove desirable) without selling their stock at a depreciated rate, in order to procure the whole amount of their subscriptions in treasury notes; and a general depression in the value of the public debt, will inevitably ensue.

Because, the very proposition of making a considerable issue of treasury notes, even with the quality of being subscribed to a national bank, can only be regarded as an experiment, on which it seems dangerous to rely; the treasury notes, must be purchased at par, with money; a new set of creditors are to be created; it may, or it may not, be deemed an object of speculation, by the money holders, to subscribe to the bank; the result of the experiment cannot be ascertained, until it will be too late to provide a remedy, in the case of failure; while the credit of the Government will be affected, by every circumstance which keeps the efficacy of its fiscal operations in suspense or doubt.

Because, the prospect of a loan, for the year 1815, without the aid of a bank, is faint and unpromising; except, perhaps, so far as the pledge of a specific tax may succeed; and then, it must be recollected, that a considerable supply of money will be required for the prosecution of the war, beyond the whole amount of the taxes to be levied.

Because, if the loan for the year 1815 be made to depend upon the issue of treasury notes, subscribable to the national bank, it will, probably fail, for the reasons which have already been suggested; and, if the loan be independent of that operation, a considerable issue of treasury notes, for the purpose of creating a bank capital, must, it is believed, deprive the Government of every chance of raising money, in any other manner.

2. I am of opinion, that it will be extremely difficult, if not impracticable, to get forty-four millions of treasury notes, (forming, with six millions of specie, the capital of a national bank,) into circulation, with or without depreciation.

Because, if the subscription to the bank becomes an object of speculation, the treasury notes will probably be purchased at the treasury, and at the loan offices, and never pass into circulation at all.

Because, whatever portion of the treasury notes might pass into circulation, would be speedily withdrawn, by the speculators in the subscription to the bank, after arts had been employed to depreciate their value.

Because, it is not believed, that, in the present state of the public credit, forty-four millions of treasury notes, can be sent into circulation. The only difference between the treasury notes now issued, and dishonored, and those proposed to be issued, consists in the subscribable quality; but reasons have already been assigned for an opinion, that this difference does not afford such confidence in the experiment, as seems requisite to justify a reliance upon it, for accomplishing some of the most interesting objects of the Government.

I must beg you, sir, to pardon the haste, with which I have written these general answers to your inquiries. But, knowing the importance of time, and feeling a desire to avoid every appearance of contributing to the loss of a moment, I have chosen rather to rest upon the intelligence and candor of the committee, than to enter upon a more labored investigation of the subject referred to me.

I have the honor to be, very respectfully, your obedient servant,

A. J. DALLAS.

WILLIAM LOWNDES, ESQ.

13th CONGRESS.] No. 430. [3d SESSION.

INCOME TAX.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, DECEMBER 3, 1814.

Mr. EPPES, from the Committee of Ways and Means, to whom was referred a resolution of the House of Representatives, instructing them to inquire into the "expediency of laying a duty on all salaried officers, and on the professional income of lawyers, solicitors, and counsellors, and on the legal proceedings of courts of justice," made the following report:

That a tax upon salaries can only be expedient and proper under arbitrary Governments, where pensions and places are bestowed without a just regard to the public interest. In the United States, according to the principles of our Government, no salary can be allowed except as a compensation for public service: a tax operates as a deduction from the salary, and such a tax so far as respects the officers of the United States, would be an admission on the part of the Legislative body, that, in fixing the salaries of their public officers, the public interest had been disregarded, and more than a just compensation allowed. Without deciding whether in some instances this may not be the case, the committee are of opinion, that if the evil exists, the proper constitutional remedy is not a tax, but a reduction of the salaries. The second member of the resolution embraces the income of lawyers, solicitors, and counsellors. The selection of a particular class of the community, which already pays in common with others, a tax on property and on consumption, and imposing on it an income tax from which every other class is exempted, would be a departure from that system of equal and exact justice, which ought to form the basis of legislation in a free country. The third member of the resolution proposes a tax on the legal proceedings of courts. This tax, if confined to the courts of the United States, would be unproductive. If extended to the State courts, difficult in the collection. It would fall principally on the necessitous and unfortunate, and produce collision with the State authorities. Upon the whole it is considered inexpedient to resort to either of the proposed taxes. The following resolution is, therefore, submitted:

Resolved, That it is inexpedient to impose a duty on salaried officers, on the income of lawyers, or on the proceedings of courts at law.

13th Congress. No. 431. [3d Session.

MONEYS PAID FOR MILITARY SERVICES RECEIVABLE IN PAYMENT OF TAXES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, DECEMBER 3, 1814.

Mr. Eppes, from the committee of Ways and Means, to whom was referred a resolution of the House of Representatives, instructing them to inquire into the expediency of providing by law, that any kind of money paid by the Government, to the troops in the service of the United States, for military services, shall be receivable from the people in payment of taxes, made the following report:

That, under the general power to regulate the collection of taxes, the Secretary of the Treasury is preparing instructions to the collectors, in which a uniform rule as to the receipt of bank notes will be prescribed. The committee consider that it would be unsafe to designate, by law, the notes in which taxes shall be received, and that a due regard for the public interest requires that this subject should be regulated, at present, by instructions issued, from time to time, from the Treasury Department, which may be so framed, as to unite the safety of the revenue with the accommodation of the individual citizens. A statement of the circumstances which produced the resolution drawn up by the representatives of Tennessee, together with a letter from the Secretary of the Treasury, accompanies this report, and the committee submit the following resolution:

Resolved, That it is inexpedient to designate by law the bank notes which shall be receivable in payment of taxes.

Treasury Department, *November* 23, 1814.

Sir:

I have the honor to acknowledge the receipt of your letter, dated the 21st instant, enclosing a resolution of the House of Representatives, passed the 11th instant, directing an inquiry "into the expediency of providing by law that any kind of money which may be paid by the Government to the troops in the service of the United States for military services, shall be receivable in payment from the people in taxes."

In the course of an endeavor to ascertain the grounds of the resolution, I have been favored with a communication from the representatives of Tennessee in Congress, (of which a copy is annexed) in addition to the general information possessed in this department; and I believe that the facts of the case are briefly these:—The Secretary at War, having occasion for money to pay the militia who marched from Tennessee against the Creek Indians, obtained a loan in bank notes, for that purpose, from the Bank of Chilicothe. Some of these notes have since been offered in payment of taxes to the collectors of the internal duties in the State of Tennessee; but, as the banks of Tennessee (where the money collected for taxes is required to be deposited) refuse to receive them as cash deposites, the collectors, in their turn, refuse to receieve them as cash for taxes. Owing to the causes suggested, in the communication to which I have already referred, and, perhaps, to other causes, perfectly consistent with the general solvency of the bank of Chilicothe, the notes circulating in Tennessee have suffered a considerable depreciation. They have already been, it is alleged, an object of speculation; those paid by the United States to the militia cannot now be distinguished from other notes issued by the bank of Chilicothe; and any attempt to give the former a preference, in the payment of taxes, would probably increase the arts of speculation, as well as the other inconveniences of which the citizens of Tennessee complain.

Under these circumstances, the case is, obviously, one of great delicacy. The Government has passed the notes at their nominal value; but it is equally true, that the Government is bound to pay for them to the bank, according to their nominal value. The Government did not contract any engagement to support the credit of the notes, nor to accept them in payment of duties at any subsequent period; and all the persons who have accepted the notes, either in payment from the Government, or by transfer from the militia, have done so voluntarily, without any pretence of reliance upon any such engagement. If, therefore, it should be deemed proper to direct, by the legislative authority, that the notes of the bank of Chilicothe shall be received in payment for duties, the principle of the direction will be equally applicable to every other case where the Government has paid its troops or creditors in bank notes, which have afterwards suffered (from whatever cause) a depreciation in credit or circulating value. The effect of such a law, upon the public revenues, need not be particularly stated.

Considering the subject, however, as a general subject, meriting the serious attention of the Treasury Department, I am preparing instructions to the collectors, to regulate their conduct in receiving bank notes for taxes. The design of the instructions will be, to unite the security of the revenue with the accommodation of the banks, as well as of individual citizens, during the disordered condition of the circulating medium of the country; and, in making this arrangement, I shall be highly gratified to find, that the views of the mover of the resolution under consideration, can be accomplished.

I have the honor to be, very respectfully, sir, your most obedient servant,

A. J. DALLAS.

J. W. Eppes, Esq., *Chairman of the Committee of Ways and Means.*

Congress Hall, *November*, 1814.

Sir:

It may be satisfactory to you to be informed of the situation of the banks in the State of Tennessee. There are two banks in that State; one at Knoxville, and the other at Nashville; both of them of unquestionable credit and solvency. No suspension has taken place of specie payments, nor do we believe any suspension will take place.

With respect to the bank of Chilicothe, in the notes of which most of the troops in the service of the United States, from the State of Tennessee, have been paid, we can only observe, that no doubt was entertained of its solvency and ability to discharge its respective engagements, so far as we have been informed; but the notes would not circulate without considerable discount. This, we think, was produced in consequence of the course of trade being from the Southwest, Eastwardly, and Northeast, and money was not wanted at Chilicothe by the citizens of the mercantile towns in Tennessee, and not by any doubt existing of the solvency of the bank.

As these notes do not suit the commercial relations existing between the citizens of Tennessee and the Eastern States, we do not wish them to be further used in the payment of troops there.

The refusal, by the Government, to receive them again in payment of taxes, has necessarily produced considerable irritation, and it is believed, by some of the people there, to be an intentional attempt to impose on them.

The spirit of patriotism and military ardor, now existing in as high a degeee as in any part of the United States, is sinking under the injustice of this measure.

We have the honor to be, very respectfully, yours, &c.

P. W. HUMPHREYS,
JOHN H. BOWER,
THOS. K. HARRIS,
N. CANNON.

13th Congress. No. 432. [3d Session.

REMISSION OF FORFEITURE.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, DECEMBER 3, 1814.

Mr. Eppes, from the Committee of Ways and Means, to whom was referred the petition of Noah Shaw, made the following report:

That the facts necessary for forming an opinion on the case, are stated in a letter from the Secretary of the Treasury, which accompanies this report. From this statement it appears that the petitioner is not entitled to relief under the special act of Congress, passed on the second day of January, 1813; and that the former Secretary refused, under the general law of the third of March, 1797, to remit the forfeiture incurred by the petitioner, on the ground, that it did not appear to his satisfaction that the forfeiture was incurred without wilful negligence, or any intention of fraud. On a review of the circumstances, the committee concur in opinion with the late Secretary of the Treasury, that the petitioner is not entitled to relief. The following resolution is, therefore, submitted:

Resolved, That the prayer of the petitioner ought not to be granted.

Treasury Department, *November* 4, 1814.

Sir:

In answer to your letter of the 28th ultimo, I have the honor to state, from the documents which accompany the reference of the Committee of Ways and Means, and from the facts ascertained at the Treasury Department, that, in the year 1813, Noah Shaw, on behalf of Samuel Salsbury, and A. P. Cleaveland, of Boston, presented a petition to the judge of the district court for the district of Vermont, setting forth, that Salsbury and Cleaveland, on the 9th of June, 1811, had imported into the province of Upper Canada, from Liverpool, in England, certain goods, (specified in the invoice annexed) which they afterwards, on the 5th of March, 1813, imported into Burlington, in the district of Vermont; that the goods being owned by citizens, were imported into Canada on board of a ship which departed from Liverpool between the 23d of June and the 15th of September, to wit: on the first of August, 1811; and that the goods were purchased in Great Britain before the war was there known to exist.

That, on the 20th of November, 1813, the district judge certified to the Secretary of the Treasury the petition and the proofs, but he made no statement of facts; and, on the 12th of July, 1814, the Secretary of the Treasury decided, in form, *not to remit* the forfeiture incurred by the importation of the goods into the United States.

That it appears by the petition which Noah Shaw has recently presented to Congress, that Salsbury and Cleaveland had sold the goods to B. and C. Adams, on the 22d of September, 1812, from whom they were purchased by Noah Shaw, on the 11th of January, 1813, with a view to the importation, which he effected in the ensuing month of March.

Upon these facts I take the liberty to offer the following observations, for the consideration of the committee:

1. That, from the terms of the petition to the district judge, it appears that Mr. Shaw intended to seek relief, as for Salsbury and Cleaveland, under the special act of the 2d of January, 1813, directing the remission of certain forfeitures; and the prayer of the petitioner is, therefore, for relief according to the law *in such case* made and provided. The case, however, was certainly not embraced by the special act; for the goods were not imported into the United States, from the United Kingdom of Great Britain and Ireland; they were not shipped on board of a vessel which departed therefrom between the 23d of June, and the 15th of September, 1812; and, so far as respects Mr. Shaw, the owner at the time of the importation, the purchase of the goods was made long after the war was known to exist at the place of purchase.

2. That, although the case was not embraced by the special act, it became, properly, a question, whether the Secretary of the Treasury was authorized to remit, or mitigate, the forfeiture, under the general law of the 3d of March, 1797, if, in his opinion, it was incurred without wilful negligence, or any intention of fraud. It does not appear that the late Secretary objected merely to an irregularity in the mode of exhibiting the facts, or of transmitting the documents; for, then he would not have decided the case, but he would have returned it to the district judge, to undergo the necessary revision and amendment in point of form. Nor does it appear, from any information within my reach, that the Secretary decided the case upon any doubt of his jurisdiction to remit the forfeiture. The case must, therefore, be deemed to have been decided on its merits; and the power of the Secretary of the Treasury being once executed, the department cannot afterwards modify, or rescind, or change the decision.

It will remain, upon this general view of the subject, for the committee to decide, whether the petitioner ought to be recommended for relief to Congress. The danger of giving a sanction to speculations which involve an unauthorized intercourse with the enemy, and the tendency of such speculations to cover and countenance the worst kind of smuggling, will, no doubt, be duly considered. If, indeed, the case had been originally presented for my official interposition, I should have reflected well before I decided, that, in principle, and in circumstances, it was entitled to the equitable relief of the act of the 3d of March, 1797. That act was meant to provide for cases of mere accident or misfortune, and for cases uncontaminated by any fraudulent intention, when the necessary rigor of the general law would become, in the particular instance, an instrument of hardship and cruelty. But no man is ever permitted to obtain relief in the courts of justice, upon a claim founded in his own wilful violation of the law; and it would be an extraordinary, and, I presume, a novel application of the equitable powers of the Secretary of the Treasury, to legitimate a trade with the enemy, through the medium of remitting penalties and forfeitures incurred by a breach of the non-importation acts.

I have the honor to be, very respectfully, sir, your most obedient servant,

A. J. DALLAS.

Honorable J. W. Eppes, *Chairman of the Committee of Ways and Means.*

13th Congress.] No. 433. [3d Session.

BANK OF THE UNITED STATES.

COMMUNICATED TO THE SENATE ON THE 5TH OF DECEMBER, 1814.

To the Senate and House of Representatives of the United States:

The memorial of the subscribers, committees appointed by five of the banks in the city of New York, to take into consideration all matters relating to the state of credit in the city, respectfully represents:

That your memorialists, with great deference to the wisdom of Congress, presume that it will not be considered as unbecoming in them, to express their opinions on a subject, which they have, practically, under their constant view.

That they see, with great alarm, the proposed incorporation of a Bank of the United States, with a capital of fifty millions of dollars; not that they are insensible of the advantages of such an institution, but because they are persuaded, in their most deliberate view of the subject, that the present time is most inauspicious for the creation of such a bank, and that, so far from aiding the fiscal operations of the Government, it will, in their opinion, tend to embarrass still more than the adverse circumstances of the times have already done, all public, as well as private credit.

Your memorialists firmly believe, that the proposed capital will be found too large;

That six millions of dollars in specie, cannot be obtained by any inducements which can be held out, and that a less sum will not afford a proper security to the public;

That, even if six millions could be procured, the payment of the notes in specie could only be continued for a short period, under the present circumstances of the country;

That, if by the exercise of the power proposed to be lodged in the President of the United States, the notes are not paid in specie, they will infallibly depreciate;

That, if they depreciate, no existing bank can possibly take them, without the greatest injury to their stockholders;

That, if the notes are not taken by the present banks, throughout the United States, they cannot serve as a general medium of circulation.

A full discussion of this subject, your memorialists are well aware, would transgress the proper limits of this memorial; they will, therefore, confine themselves to a few of the reasons which have induced them to form these opinions.

They think that the capital will be found too large, because the late Bank of the United States had only a capital of ten millions of dollars, at the period of our greatest commercial prosperity, and since the expiration of the charter of that bank, the amount of its capital has been much more than supplied, by the incorporation of other banks. It is believed to have been the opinion of the part of the community best informed on that subject, that this amount was abundantly sufficient. Your memorialists, therefore, cannot but dread the effects which a new banking capital of fifty millions, must have upon the paper circulation of the country, particularly when it is considered, that the proposed bank is to be pledged to lend to the Government thirty millions, which the public exigencies will probably very soon call for, without any power of refusal being left to those who are to manage the bank, even if convinced that the emission of so large a sum in notes must be ruinous to the bank itself.

It is well known, that a great and constant drain of the precious metals from the United States, has existed for a long time past, while supplies of them have been cut off by the war; and that the alarms necessarily existing during a war, have induced many timid and cautious persons to hoard specie, the consequence of which has been, to render a suspension of specie payments necessary to the banks in Baltimore, Philadelphia, New York, and in various other parts of the United States, notwithstanding the utmost care has been taken to restrain the circulation of notes within moderate bounds, yet, it has been found impossible to prevent a difference in value between specie and the notes of the banks in the best credit. This difference is now, in the city of New York, from twelve to fifteen per cent., and in other places, still greater. Your memorialists, therefore, have no hesitation in giving it as their opinion, that six millions of specie cannot be procured; but, they are persuaded also,

That, if procured, that sum could not long supply specie payments, because, as the same causes are likely still to operate, and with increased effect, when the paper circulation is so much increased, as it must be, by the proposed loans to the Government, it is believed, that as fast as the notes are issued, they will be returned for specie. As they bear no interest, there will be no inducement for any person to hold them, to counteract the great advantage offered by the high price of specie, in sending them for payment.

If it should be found necessary to restrain the bank from paying specie, your memorialists are convinced the notes will depreciate. The treasury notes which have been issued, have done so, although in much less quantity, and under more favorable circumstances, because bearing interest, and being payable at definite periods. While treasury notes have these obvious advantages, it is not perceived that the notes of the proposed bank will have any to balance them, the security being presumed the same in both cases. The expenses of the war must, in the first instance, be paid in these notes, and of course they will be, to a considerable extent, in the hands of persons who must, of necessity, dispose of them for what they will bring. The late Bank of the United States, while redeeming its notes in specie, and possessing the entire support of the Government, and the confidence of the public, never had, it is believed, more than six millions of notes in circulation. The banks in the city of New York, whose aggregate capital is about fifteen millions of dollars, have not, upon an average, had a circulation of more than five millions, although possessing all the advantages to be derived from the business and support of the Government in this city. Presuming that the proportion of circulation to capital, is nearly the same in other parts of the United States, and taking into view, that the circulation is probably as great at the present period, as under the circumstances of the country, and the removal of the check of specie payments, it can safely be, can it be doubted what the effect of an additional emission, even of twenty millions of paper, will necessarily be?

As it appears evident to your memorialists, that the notes of the proposed bank must depreciate, it appears equally so, that no existing bank can take them without the greatest injury to their stockholders. However disposed they may be to aid the fiscal operations of the Government, yet, from the moment the notes are depreciated, if they are taken either in payment or in deposites, all their debts will be paid in that description of paper, the circulation of their own notes will nearly cease, and they will be left in possession of notes, redeemable at some future uncertain period, and bearing no present interest. Can such a sacrifice of the interest of their constituents be called for, or expected, from the present institutions?

It has been supposed, that the want of a medium of general circulation, rendered a national bank necessary; but your memorialists beg leave to observe, that, while they admit the want of such a medium, they are quite persuaded that bank notes will not answer the purpose, unless they can be exchanged, at pleasure, for specie, or are taken generally by the banks throughout the United States. If your memorialists are right in the opinions already stated, it appears to follow as a necessary consequence, that the notes of the proposed bank will not supply the place of a general medium.

As your memorialists are persuaded that the best interests of the United States require, that the suspension of specie payments, which has unfortunately been found necessary, should be continued for as short a period as possible, they dread the increased difficulty which an additional paper circulation, probably of thirty or forty millions, will occasion; they fear it will approach to an insuperable bar to the resumption of specie payments, while, on the

other hand, a national bank, founded upon proper principles, and at a more favorable period, when there was a reasonable prospect of continuing to pay specie, would offer the best remedy for the deranged state of the circulation, and a most powerful instrument to renovate the commercial credit of the United States.

Your memorialists beg the indulgence of Congress, when they add, that they have no doubt, that treasury bills, issued nearly in the way proposed by the Committee of Ways and Means of the House of Representatives, would be found of more service to the Government, be much less dangerous to the public, and tend much more to supply the want of a general medium of circulation. They believe, that treasury notes, issued for various denominations, redeemable at the pleasure of the Government, but not at any definite periods, bearing interest, while in circulation, at the present rate, but fundable at the option of the holder, at a higher rate of interest, would be less liable to depreciation, than the notes of a bank bearing no interest, and the security being the same.

The present interest on the treasury notes, would offer an inducement to keep them, and whenever the market was overcharged, the power to fund them at a higher rate of interest, would take off the redundance. In this way, the issue of treasury notes would probably operate to a considerable amount, as a constant loan, at a reduced rate of interest; nor should it be overlooked, that the consequences of a depreciation, if it unfortunately should take place, would neither be so extensive, nor so lasting, as in the case of a Bank of the United States.

M. CLARKSON, President,
CHAS. WILKES, Cashier, } *Committee of the Bank of New York.*

RICHD. VARICK, President,
LYNDE CATLIN, Cashier, } *Committee of the Merchants' Bank.*

AMASA JACKSON, President,
JNO. LOW, Cashier, } *Committee of the Union Bank.*

WM. BAYARD, President,
JOHN BURRALL, Cashier, } *Committee of the Bank of America.*

JAMES BOGGS, President,
DAVID J. GREENE, Cashier, } *Committee of the New York Manufacturing Company.*

13th CONGRESS.] **No. 434.** [3d SESSION.

LOANS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, DECEMBER 5, 1814.

WASHINGTON, *December* 2, 1814.

SIR:

Your letter of the 27th of November has been referred to the Committee of Ways and Means, and I am instructed to ask for the amount of the payments to be made during the present quarter, on account of the public debt; the funds prepared to meet those payments, and any other information which may enable the committee to decide as to the necessity of adopting additional measures for meeting the public engagements during the present quarter of the year.

I have the honor to be, your most obedient,

JOHN W. EPPES.

Honorable Mr. DALLAS, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *December* 2, 1814.

SIR:

I have the honor to acknowledge the receipt of your letter, dated this morning, stating that mine of the 27th of November, addressed to the committee on a national bank, has been referred to the Committee of Ways and Means.

In my communications to the committees of Congress, I have never been disposed to disguise the embarrassments of the treasury. A frank and full development of existing evils will always, I hope, be best calculated to secure the attention and exertion of the public authorities; and, with legislative aid, I am still confident, that all the difficulties of a deficient revenue, a suspended circulating medium, and a depressed credit, may be speedily and completely overcome. My only apprehension arises from the lapse of time; as a remedy which would be effectual to-day, will, perhaps, only serve to increase the disorder to-morrow.

In answering the inquiries of your letter, permit me to state: 1st. The amount of the payments which were to be made during the whole of the present quarter on account of the public debt, and the funds prepared, or applicable to meet those payments: 2d. The payments that remain to be made, and the funds that remain to meet them, for the residue of the quarter: And, 3d. General information, in relation to additional measures for meeting the public engagements.

First Point.

It is respectfully stated, agreeably to an estimate which was formed on the 4th of October, 1814:

DR.

1. That, during the quarter commencing the 1st of October, 1814, and ending the 1st of January, 1815, including both days, there was payable, for the principal and interest of treasury notes, during the whole quarter, chiefly at Boston, New York, and Philadelphia, a sum of	$4,457,069 80
2. That, during the same period, there was payable, for the principal and interest of temporary loans, at Boston, Baltimore, and Charleston, the sum of	771,125 00
3. That, during the same period, there was payable, in dividends upon the public funded debt, at the several loan offices, the sum of	1,900,000 00
	$7,128,194 80

CR.

1. That there were bank credits scattered throughout the United States, on the 1st of October, 1814, amounting, by estimate, to	$2,500,000 00
2. That there was receivable from the customs, during the whole quarter, the sum of	1,800,000 00
3. That there was receivable, on account of the sales of public lands, during the same period, a sum of	160,000 00

4. That there was receivable, on account of internal duties and direct taxes, during the same period, a sum of - - - - - - - - - - - - 900,000 00
5. That there was receivable, on account of loans, during the same period, a sum of - - 1,700,000 00
6. That there might be obtained, upon an issue of treasury notes, during the same period, a sum of about - - - - - - - - - - - - - - 2,500,000 00

$9,560,000 00

From which it results:

1. That the amount of the whole payments, for dividends of public debt, for temporary loans, and for treasury notes, during the whole of the current quarter, was - - - - - $7,128,194 80
2. That the amount of the whole of the estimated receipts of the treasury, was - - 9,560,000 00

Leaving a surplus of receipts of - - - - - - $2,431,805 20

It is believed that this estimate, formed upon official facts and experience, would have been substantially realized in the event, if the banks had not suddenly determined to suspend their payments in specie. But for that occurrence, the dividend on the public debt would have been punctually paid to the individual creditors of Boston on the 1st of October last; the transfer of the public funds, from one place to another place, in order to meet the public engagements, would have continued easy and certain; the credit and use of treasury notes, (limited to the specified amount) would, probably, have been preserved, and the revenue arising from duties and taxes, would not have been materially intercepted, if at all, in its passage to the treasury, by payments in treasury notes.

Second Point.

Dr.

1. That, of the principal and interest of the treasury notes, payable during the present quarter, and which have already fallen due, there remains, on this day, unpaid, at the places mentioned in the schedule A, the sum of - - - - - - - - - - - - - - $1,902,680 80
2. That the principal and interest of the treasury notes, which will become due on or before the 1st of January, 1815, at the places mentioned in the schedule B, amount to - - 1,243,720 00
3. That the dividends on the public debt, payable on the 1st of January, 1815, at the places mentioned in schedule C, amount to the sum of - - - - - - - - 1,873,000 00
4. That the principal and interest of temporary loans, payable during the present quarter, and contracted at the treasury, in part execution of the authority granted by the act of Congress, passed the 14th of March, 1812, and payable at Boston on the 15th and 31st of December, amount to - - - - - - - - - - - - 506,875 00

$5,526,275 80

Cr.

1. That, on the 28th ultimo, there were bank credits, in the banks specified in the schedule D, applicable to the payment of the public debt, during the present quarter, (deducting the amount of bank credits ($813,000) which, as it could not be transferred for the payment of public debt, has been recently applied to the appropriations for the War and Navy Departments) amounting to - - - - - - - - - - - - - - $2,372,287 13
2. That the amount receivable during the remainder of the present year, on account of the loan of six millions, applicable, also, to the payment of the public debt, if no failure in payment occurs, will be about - - - - - - - - - - - - 450,000 00
3. That the estimated amount, receivable during the remainder of the present year, on account of customs, applicable, also, to the payment of the public debt, (subject, however, to various contingencies, such as the non-payment of bonds, the payment of bonds in treasury notes, &c.) may be stated at - - - - - - - - - - - - 350,000 00
4. The estimated amount, receivable during the remainder of the present year, on account of the sales of public lands, subject, however, to contingent payments in treasury notes, may be stated at - - - - - - - - - - - - 150,000 00
5. The estimated amount, receivable during the remainder of the present year, for internal duties and direct tax, subject, however, to contingent payments in treasury notes, may be stated at 450,000 00

$3,772,287 13

From this second view of the debit and credit of the account, limited merely to the payment of the public debt becoming due for the residue of the present quarter, it appears,

1. That the debt amounts to the sum of - - - - - - - - - $5,526,275 80
2. That the resources to pay the debt, (excluding the sum applied to the Army and Navy Departments, as before stated, and excluding the possible proceeds of new loans, and new issues of treasury notes, for the single purpose of paying public debt) amount to - - - 3,772,287 13

$1,753,988 67

The difference between the results of the statements, under the first and the second points, will be accounted for, by the unexpected effect of payments in treasury notes, on account of duties, taxes, and land; by the total cessation of the use of treasury notes, either to pay the public creditors, or to raise money; and by an unavoidable variance in estimates, depending upon a variance in the state of information at the treasury. A priority of payment may be justly claimed by the holders of the funded debt; and, therefore, it is proper to add,

1. That the amount of public credits, as estimated in the preceding statement, is the sum of $3,772,287 13
2. That the amount of the dividend, on the old and new funded debt, payable on the 1st of January, 1815, is the sum of - - - - - - - - - - 1,873,000 00

3. And that, consequently, the surplus of the resources, after satisfying that single object, is the sum of - - - - - - - - - - - - $1,899,287 13

It will be observed, that these estimates do not include, as an item of the debt the dividend on the funded debt, amounting to two hundred thousand dollars, which was not actually paid to the individual creditors at Boston on the 1st of October last. But it is omitted, because an adequate fund in the State bank was seasonably provided for the occasion, and the usual treasury draft was issued in favor of the commissioner of loans, so as to deduct a corresponding amount from the bank credits of the Government. The State bank declined, for several reasons, (which it is unnecessary to repeat) paying in coin, or in bank notes, and most of the public creditors refused to accept the treasury notes, which the bank offered to them as an alternative payment. It is not considered, that, under these circumstances, connected with the general state of the circulating medium, (which places the power of the Government to meet its engagements, on the same footing with the power of the most opulent of its citizens) there can

exist any just reproach upon the public credit, or resources. But, nevertheless, efforts have been anxiously made by this department, and are still in operation, to satisfy the public creditors, independent of the fund which was originally set apart, and which still remains on deposite at the State bank, by all the remaining means at the disposal of the treasury.

Nor, on the other hand, have I included, in the statement of our resources to pay the public debt, the unexecuted authority to borrow upon public loans, and to issue treasury notes. I have only included the items of revenue, which, in ordinary times, would be deemed certain and effective; reserving any surplus of those items, with the loan and the treasury notes, to meet the general appropriations for the public service.

Third Point.

It is respectfully stated, that the non-payment of the treasury notes, and the hazard of not being able to pay the dividend on the public debt, according to the respective contracts, was chiefly (I believe entirely) owing to the suspension of specie payments at the banks, and the consequent impracticability of transferring the public funds, from the place in which they were deposited, to the place in which they were wanted. I have endeavored, therefore, to induce the banks, as the performance of an act of justice, not inconsistent with their interest, or their policy, to assist in alleviating the fiscal embarrassments of the Government, which they have thus contributed to produce. The answers to my last proposition (of which a copy is annexed, in schedule E) have not been received.

But the danger of depending upon gratuitous aids, (of depending, indeed, upon any thing but the wisdom and the vigilance of Congress) makes, with every day's experience, a deeper impression upon the mind. In speaking, therefore, of additional measures for meeting the public engagements, during the present quarter of the year, I derive great satisfaction, in reflecting upon the inevitable and immediate effect of the legislative sanction (even so far as it has already been given) to a settled and productive system of taxes, for defraying the expenses of Government, and maintaining the public credit. This policy, embracing, in its course, the introduction of a national circulating medium, and the proper facilities for anticipating, collecting, and distributing the public revenue, will, at once, enliven the public credit; and even the existing resources of the present quarter must ripen and expand, under an influence so auspicious. But something may be conveniently and usefully added; for instance:

1. A discretionary authority may be given, by law, to issue treasury notes, for the amount of the sums now authorized to be raised by law.
2. An authority may be given, by law, to transfer bank credits, from one place to another place, in order to meet the public engagements, allowing a reasonable rate of exchange.
3. Appropriations may be made, by law, to defray the extra expenses of the War and Navy Departments, during the present year; and a general authority may be given to borrow, or to issue treasury notes, to supply any deficiencies in former appropriations for those departments, and for the payment of the public debt, the treasury notes, and the civil list.

The present opportunity enables me to assure you, sir, that I am preparing, with all possible diligence, to report to the Committee of Ways and Means, upon the subjects which they have been pleased to confide to me—

1. The tax bills are numerous, new in some of their principles, and complicated in most of their details; nor are the best sources of information at hand. They will, however, be drafted, and sent to the committee in succession.
2. The plan for establishing a competent sinking fund is under consideration, and will, probably, be ready to be reported before the tax bills are passed.
3. The estimates for the expenses of 1815, the annual appropriation bill, and the bills to authorize a loan, and an issue of treasury notes for that year, are, also, objects of attention.

I have the honor to be, very respectfully, sir, your obedient servant,

A. J. DALLAS.

JOHN W. EPPES, Esq., *Chairman of the Committee of Ways and Means.*

A.

Schedule of Treasury Notes which have already fallen due, and remain unpaid, this 2d day of December, 1814.

Where payable.	When payable.	Principal.	Interest.	Total.
Philadelphia, -	1814, November 1,	$269,000	$14,526 00	$283,526 00
Do. - -	" December 1,	366,200	19,774 80	385,974 80
New York, - -	- - -	570,000	30,780 00	600,780 00
Boston, - -	- - -	600,000	32,400 00	632,400 00
		$1,805,200	$97,480 80	$1,902,680 80

B.

Schedule of Treasury Notes becoming due on or before the first of January, 1815.

Where payable.	When payable.	Principal.	Interest.	Total.
New York, - -	1814, December 11,	$100,000	$5,400	$105,400
Philadelphia, -	- - -	600,000	32,400	632,400
Boston, - -	" December 21,	30,000	1,620	31,620
New York, - -	1815, January 1,	400,000	21,600	421,600
Philadelphia, -	- - -	50,000	2,700	52,700
		$1,180,000	$63,720	$1,243,720

C.

Estimated amount of the dividends on the domestic funded debt of the United States, payable on the first of January, 1815.

At Portsmouth, N. H.	$12,000
Boston,	320,000
Providence,	20,000
Hartford,	37,000
New York,	625,000
Trenton,	8,000
Philadelphia, including stocks on treasury books,	545,000
Wilmington, Delaware,	1,000
Baltimore,	125,000
Richmond,	20,000
Raleigh,	5,000
Charleston,	85,000
Savannah,	5,000
Treasury at Washington, exclusive of dividends payable at Philadelphia,	65,000
	$1,873,000

NOTE. From the daily transfers of stock, from one loan office to another, it is impossible, at this time, to estimate, with precision, the amount which will be payable at each loan office on the first of January next. The above may be considered as near the sums which will be payable, unless the removal of stock should, in the mean time, be unusually large.

D.

Cash in the several banks, according to the state of the information at the Treasury, on the 28th of November, 1814, after deducting moneys in the Southern and Western banks, assigned to the Secretaries of the War and Navy Departments, in consequence of their being transferable from the places of deposite to the places of payment of the public debt, amounting to eight hundred and thirteen thousand dollars.

Bath bank,	$9,723 13
Lincoln bank, Bath,	5,750 00
Cumberland bank, Portland,	24,217 79
Portland bank,	12,043 18
New Hampshire Union bank,	12,807 39
Saco bank,	1,435 83
Merchants' bank, Salem,	34,376 82
Roger Williams' bank,	12,365 57
Newport bank,	42,738 99
New Haven bank,	15,081 12
New York State bank, Albany,	40,730 17
Mechanics and Farmers' bank, Albany,	18,369 08
Manhattan Company,	378,788 46
Branch bank of do. Utica,	15,433 59
Mechanics' bank, New York,	222,896 14
City bank, New York,	34,254 08
Bank of Pennsylvania,	94,668 63
Farmers and Mechanics' bank, Philadelphia,	376 67
Branch bank, Pittsburg,	910 59
Bank of Baltimore,	65,288 16
Commercial and Farmers' bank, Baltimore,	18,212 19
Mechanics' bank, Baltimore,	628,594 51
Washington,	67,067 82
Metropolis,	11,609 60
Columbia,	241,974 26
Farmers and Mechanics' bank, Georgetown,	596 48
Union bank, Georgetown,	37,561 45
Mechanics' bank of Alexandria,	5,000 00
Bank of Potomac, Alexandria,	15,000 00
Bank of Virginia,	35,020 35
Branch of do. at Norfolk,	372 24
State bank, Raleigh,	366 93
Branch of do. Salisbury,	6,263 88
Branch of do. Wilmington,	5,502 33
Bank of Cape Fear,	1,697 26
Planters and Mechanics' bank, Charleston,	101,235 28
Bank of South Carolina,	22,712 50
Union bank, South Carolina,	14,028 47
Planters' bank, Savannah,	102 98
Bank of Kentucky,	9,174 70
Branch of do. at Russellville,	1,247 61
Branch of do. at Louisville,	699 01
Bank of Chillicothe,	9,366 08
Miami Exporting Company, Cincinnati,	30,110 89
Louisiana bank,	66,514 92
	$2,372,287 13

SCHEDULE E.—[CIRCULAR.]

TREASURY DEPARTMENT, *November* 25, 1814.

SIR:

The sudden determination of most of the banks, in which the deposites of public money were made, to refuse payment of their notes, and of drafts upon them, in specie, deprived the Government of the use of its gold and silver, without any act, or assent, on the part of the treasury. The equally sudden determination of the banks of

each State, to refuse credit and circulation to the notes issued in other States, deprived the Government, without its participation, of the only means that were possessed for transferring its funds, from the places in which they lay inactive to the places in which they were wanted, for the payment of the dividends on the funded debt, and the discharge of treasury notes. It was the inevitable result of these transactions, that the bank credits of the Government should be soon exhausted in Boston, New York, Philadelphia, &c. where the principal loan offices, for the payment of the public debt, were established; and that the Government should be unable to satisfy its engagements in those cities, unless the public creditors would receive drafts on banks in other States, or would subscribe the amount of their claims to a public loan, or would accept a payment in treasury notes. It was not unreasonable, indeed, to hope, that the banks, whose conduct had produced the existing embarrassment, would cheerfully afford some alleviating accommodation to the Government; but every attempt to realize that hope has hitherto failed. Even, however, if the present application should, also, be unsuccessful, I think I may rely on the intelligence and candor of our fellow-citizens, to vindicate the Government from any reproach, for a want of good faith, or of essential resources to maintain the public credit. The events which have occurred, the Government could neither avert nor control.

Under these circumstances, I have deemed it a duty to the public, and to myself, to request the attention of the banks, which have acted as agents of the treasury, in the receipt and distribution of public money, to the following propositions:

1. That the banks shall assist the Government with the means of discharging the treasury notes, and paying the dividends of public debt, during the present quarter, at the loan office of their respective States. A great portion, both of the treasury notes and public debt, belongs to the banks, respectively; and, so far, nothing more than a protracted credit will be required. The balance of the demand will be payable, of course, in the notes of the respective banks.

2. That, to secure and satisfy the advances, thus to be made by the banks, respectively, the banks shall be admitted, on reasonable terms, to subscribe to the loan of three millions of dollars; or they shall receive treasury notes, or they shall receive bank notes, or drafts upon banks in other States. If any bank should prefer accommodating the treasury with a temporary loan, on a legal interest, this course may be pursued.

I will thank you, sir, for an early answer to this proposition, and, if it should be accepted, I will immediately make the necessary arrangements to carry it into effect.

I have the honor to be, sir, very respectfully, your most obedient servant,

A. J. DALLAS.

13th Congress.] No. 435. [3d Session.

REVENUE LAWS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, DECEMBER 7, 1814.

Treasury Department, *November* 19, 1814.

Sir:

I have the honor to acknowledge the receipt of your letter, requesting, on behalf of the Committee of Ways and Means, "any information which the Treasury Department can furnish, as to the defects of the present revenue laws, and the best mode of correcting the evils arising from an intercourse with the enemy."

Although the expediency of a general revision of the revenue laws, with the view contemplated by the committee, is acknowledged, I fear it will be impracticable, at this time, to undertake, and to execute, satisfactorily, so extensive a task. The pressure of the current business upon the department, is severe, and precludes an application of the Secretary's time to any object which is not of immediate importance. The inconveniences that are suggested in the documents from Vermont, accompanying the reference of the committee, require, however, an early attention, and the following views of the subject are respectfully submitted to your consideration:

I. The representations from Vermont present various causes of complaint:

1. That smuggling is extensively prosecuted, on the Northern frontier, by citizens of the United States, sometimes with, and sometimes without, the cover of a neutral character; in the course of which the enemy obtains important intelligence; he is furnished with cattle, and other essential supplies; and he is enabled to introduce his merchandise surreptitiously into our markets.

2. That the powers of the revenue officers are inadequate to the detection and prosecution of these offences, because the right of search is not extended to every vehicle that may be employed; because the prohibitory laws do not sufficiently define and enumerate the subjects of an illicit trade; because no efficient act of prevention is authorized to be performed, even upon the strongest ground of suspicion; and because there is no force, civil or military, provided to aid the revenue officers in the execution of their duty, when cases of violent opposition occur.

3. That, limited as the general powers of the revenue officers appear to be, they are rendered still more inadequate by the terror which the officers now feel, of being exposed to suits for damages, under the authority of recent decisions in the courts of law; for it has been adjudged in Vermont, that the inspectors of the customs are not authorized, in any case, to make seizures, and that actions may be maintained against them, to recover the whole value of the property seized, even when the property itself has been duly condemned, as forfeited by law.

II. The actual state of the laws, in relation to these subjects of complaint, may be sufficiently seen in the following analysis:

Of the power and privileges of Inspectors, and other officers of the customs.

1. The inspectors of the customs, are persons employed by the collector, with the approbation of the principal officer of the Treasury Department, and their duties are entirely directed to guard against frauds upon the revenue, by smuggling, or any other kind of illicit trade. They are described and considered, throughout the acts of Congress, as officers of the customs, though not as chief officers.

2. On the arrival, or the approach, of ships or vessels, the inspectors, as well as the chief and other officers of the customs, are empowered to go on board, (whether in or out of their respective districts) for the purpose of demanding manifests of their cargoes, and of examining and searching the ships and vessels. This act is to be performed, *ex officio*, by way of precaution, without any special deputation from a collector, naval officer, or a surveyor.—4 vol. 367, s. 64.

3. If, however, there be reason to suspect that any goods, subject to duty, are concealed in any ship or vessel, an inspector cannot enter such ship or vessel, to search for, seize, and secure such goods, without being specially appointed for that purpose by the collector, naval officer, or surveyor. And if there be cause to suspect a concealment of such goods, in any particular dwelling house, store, building, or other place, a search warrant must be obtained from a justice of the peace, to authorize a search and seizure. The cases here provided for, are cases of

suspicion only, when probable information has been received of a concealment of goods, either on water, or on land, with a design to evade the payment of duties. The act to be performed is not in the ordinary course of an inspector's official duty; it is not an act of precaution, but of detection; it is not an act authorized for seizing goods which are notoriously liable to seizure, but for entering a ship, or a house, in a doubtful case, to ascertain whether any goods liable to seizure are there concealed.—4 vol. 389, s. 68.

4. But any ship, or vessel, goods, wares, or merchandise, which are liable to seizure by virtue of any act respecting the revenue, it is the duty of the several officers of the customs (including, by general description, and practical construction, the inspectors of the customs) to seize and secure, as well without, as within their respective districts. The act to be performed, in this case, is founded on the fact, that the property is liable to seizure, but that it is not necessary to enter either a ship or a house, to ascertain whether such goods are so liable, and are there concealed. —4 vol. 390, s. 70.

5. In the performance of their duties, the inspectors, in common with the other officers of the customs, are protected by the law, when unjustly sued or molested, in actions for damages; and when any prosecution is commenced, on account of the seizure of any ship, or goods, in which judgment is given for the claimant, the inspectors are released from all responsibility, on showing that there was a reasonable cause of seizure. [4 vol. 391, s 71, *Ibid* 429, s. 89.] This last provision, indeed, has been extended generally for the protection of any collector, or other officer, under any act of Congress authorizing a seizure of any ship or vessel, goods, wares, or merchandise, where the seizure has been made on probable cause, although restitution should be decreed.—8 vol. 255, s. 1.

6. The "Act to prohibit any American from proceeding to, or trading with, the enemies of the United States, and for other purposes," declares, that, "if any person shall transport, or attempt to transport, over land, or otherwise, in any wagon, cart, sleigh, boat, or otherwise, naval or military stores, arms, or the munitions of war, or any article of provision, from any place of the United States, to Upper or Lower Canada, Nova Scotia, or New Brunswick," certain forfeitures and penalties shall be incurred. And authority is given "to the collectors of the several ports of the United States, to seize and stop naval or military stores, arms, or the munitions of war, or any articles of provision, and ship or vessel, wagon, cart, sleigh, boat, or thing, by which any article, prohibited as aforesaid, is shipped or transported, or attempted to be shipped or transported." It seems to be a strained and impracticable construction of the provision, to confine the exercise of the authority for stopping and seizing the contraband articles, to the personal agency of the collectors. A collector, in this case, as in every other case where a positive restriction is not imposed, must act through the vigilance and co-operation of the inspectors, and other officers of the customs.

Of the existing auxiliary means to execute the revenue laws, and the laws prohibiting trade and intercourse with the enemy.

1. In addition to the means which the preceding statements will suggest, the judges of the supreme court, and of the several district courts of the United States, and all judges and justices of the courts of the several States, (having authority, by the laws of the United States, to take cognizance of offences against the constitution and laws thereof) have the like power to hold to security of the peace, and for good behavior, in cases arising under the constitution and laws of the United States, as may, or can be lawfully exercised, by any judge or justice of the peace of the respective States, in cases cognizable before them.—4 vol. 231.

2. Whenever the laws of the United States are opposed, or the execution thereof obstructed, in any State, by combinations too powerful to be suppressed by the ordinary course of judicial proceedings, or the powers of the marshal, the President is authorized to call forth a competent force of the militia, to cause the laws to be executed. [4 vol. 188, s. 2, 9.] And by a subsequent act, the President is authorized to employ the land or naval force of the United States, for the same purpose.—8 vol. 311.

3. A final judgment, or decree, in any suit, in the highest court of law or equity of a State, in which a decision of the suit could be had, where is drawn in question the validity of an authority, exercised under the United States, (as in the case of an officer of the customs) and the decision is against the validity, may be re-examined, and reversed, or affirmed, in the supreme court of the United States, upon a writ of error; but the matter in dispute must exceed the value of two thousand dollars, exclusive of costs.—Vol. 1. s. 61, 63.

III. From these views of the subject of complaint, and of the state of the law in relation to them, we are led to consider the best modes of amending the defects, and correcting the evils which exist.

1. An habitual respect for the judicial authority, does not permit me to controvert, any further, the decisions of the courts of law in the State of Vermont, respecting the official character and powers of the inspectors, and other officers of the customs. It is recommended, therefore, that the law should be so amended, as to place the inspector upon the footing of officers within the meaning of the revenue laws, and laws prohibiting trade and intercourse with the enemy; and that the collectors should be authorized to employ a competent number of inspectors, with authority to stop, search, detain, and seize, all cattle, live stock, and other supplies; all goods and money, and, generally, all other articles whatsoever, howsoever carried and transported, by land or by water, on the way to, or from, the British provinces, subject to such regulations as will secure, with as little embarrassment as possible, the rights of a lawful or neutral trade.

2. The officers of the customs should be entitled, in proper cases, and on proper proofs, to obtain, from any magistrate, a warrant to search dwelling houses, and other buildings; to demand the assistance of the marshal of the district, and his deputies, with the posse of the district, if necessary, for the execution of their duties; and to hold any person to security for his good behavior, stating, on oath, that they have probable and just cause for believing that such person is carrying on an unlawful trade, or intercourse, with the enemy.

3. No citizen, or person usually residing within the United States, should be allowed to cross the frontier into the British provinces, without a passport from the Secretary of State, or from the Secretary of War, or from the officer commanding the military district in which such person usually resides. All persons coming from the British provinces into the United States, should be required to report themselves, within a reasonable time, to the military commander, or the collector of the district within which they shall, respectively, first arrive. And any person hovering upon the frontier, at a distance from his usual place of residence, without any business requiring his attendance there, and without a passport, should be held to security for his good behavior, as a person suspected, upon probable cause, to be engaged in an unlawful trade, or intercourse, with the enemy.

4. The militia and army of the United States, on the frontier, should be authorized, under proper regulations, to co-operate with the civil magistrates, and officers of the customs, in seizing and securing persons engaged in an unlawful trade, or intercourse with the enemy, together with the articles and vehicles employed in such trade, or intercourse.

5. A more effectual provision should be made for transferring, from the State courts to the Federal courts, suits brought against persons exercising an authority under the United States, so that such suits may be transferred, as soon as conveniently may be, after they are commenced.

6. Treason being defined by the constitution, and misprision of treason being an offence which is necessarily founded upon that definition, many practices, of a treasonable nature and effect, which cannot be constitutionally classed with treason, are unnoticed in our penal code. An act of Congress declaring such practices to be misdemeanors, and punishing them with fine and imprisonment, would, perhaps, be the most effectual mode of correcting the evils arising from an intercourse with the enemy.

The papers that were received from the committee, are now returned; and I embrace the opportunity to repeat the assurances of the sincere respect, with which I have the honor to be, sir, your most obedient servant,

A. J. DALLAS.

J. W. Eppes, Esq., *Chairman of the Committee of Ways and Means.*

13th CONGRESS.] No. 436. [3d SESSION.

PROPRIETY OF LEGALIZING THE PAYMENT OF CLAIMS IN GOVERNMENT STOCK OR TREASURY NOTES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, DECEMBER 19, 1814.

TREASURY DEPARTMENT, *December* 19, 1814.

SIR:

I have the honor to acknowledge the receipt of your letter of this morning's date, requesting, for the Committee of Claims, an opinion upon the propriety of providing, by law, for the payment in Goverment stock, or treasury notes, of claims allowed by Congress, instead of making general appropriations for payment, out of any money in the treasury, not otherwise appropriated?

It gives me great pleasure to acknowledge the disposition manifested by the committee, to accommodate the treasury upon the present occassion. I do not think, however, that the change in the mode of appropriation, which your letter suggests, would be attended with any public advantage, and it might, at this time, be injurious to the public credit. Every creditor is entitled to be paid, according to the terms of his contract; and, as to the medium of payment, the truth is, that every creditor must accept whatever the treasury is able to offer. It is known, that there is no gold and silver, and that bank notes are of a limited circulation, while the Government bank credits are of a limited amount. Stock and treasury notes are, consequently, the present means of payment proposed by the treasury, generally speaking. But the state of the buisness is better to be explained at the treasury, than to be announced in an act of Congress; particularly, as I cherish the hope of an early amelioration of our fiscal resources.

I have the honor to be, very respectfully, sir, your most obedient servant,

A. J. DALLAS.

B. YANCY, Esq. *Chairman of the Committee of Claims.*

13th CONGRESS.] No. 437. [3d SESSION.

MINT.

COMMUNICATED TO THE SENATE, JANUARY 10, 1815.

To the Senate and House of Representatives of the United States:

I communicate for the information of Congress, the report of the Director of the Mint, of the operation of that establishment during the last year.

JAMES MADISON.

January 10th, 1815.

MINT OF THE UNITED STATES, *January* 2, 1815.

SIR:

I have now the honor of laying before you a report of the operation of the Mint for the last year.

From the Treasurer's statement of the coinage, herewith transmitted, it will appear, that during the above period, there have been struck and issued—

In Gold coins, 15,454 pieces, amounting to $77,270;

In Silver coins, 1,460,575 pieces, amounting to $561,687 50;

In Copper coins, 357,830 pieces, amounting to $3,578 30;

Making, in the whole, one million eight hundred and thirty-three thousand eight hundred and fifty-nine pieces, amounting to six hundred and forty-two thousand five hundred and thirty-five dollars and eighty cents.

I have, sir, the honor to be, with sentiments of the greatest respect and esteem, your most obedient servant,

R. PATTERSON.

JAMES MADISON, *President of the United States.*

A Statement of the Coins struck at the Mint of the United States, from the 1st of January to the 31st December, 1814, inclusive.

	GOLD COINS.	Dollars. Cents.	Totals.
	Half Eagles.		
Quarter ending 31st March,	3,155	15,775 00	
" " 30th June,	606	3,030 00	
" " 30th September,	11,693	58,465 00	
15,454 pieces of Gold coins,	15,454		
Total amount of Gold coins,			$77,270 00

	SILVER COINS.			
	Dimes.	Half Dollars.		
Quarter ending 31st March,	-	324,870	162,435 00	
" " 30th June,	34,500	411,972	209,436 00	
" " 30th September,	81,750	302,233	159,291 50	
" " 31st December,	305,250	-	30,525 00	
1,460,575 pieces of Silver coins,	421,500	1,039,075		
Total amount of Silver coins,				561,687 50

	COPPER COINS.		
	Cents.		
Quarter ending 31st December,	357,830		
357,830 pieces of Copper coins.			
Total amount of Copper coins,			3,578 30
Number of pieces, 1,833,859, of all the coins.	Amount of all the coins,		$642,535 80

MINT OF THE UNITED STATES, *Treasurer's Office, Philadelphia, 31st December*, 1814.

JAMES RUSH.

An abstract of the ordinary expenses of the Mint of the United States, from the 1st January to the 31st December, 1814, inclusive, viz:

	Salaries.	Wages.	Incidental.	Totals.
Quarter ending 31st March, 1814,	$2,454 10	$1,717 45	$582 25	$4,753 80
" " 30th June, "	2,525 00	1,569 48	920 70	5,015 18
" " 30th Sept. "	2,525 00	1,611 63	554 09	4,690 72
" " 31st Dec. "	2,525 00	1,527 63	578 81	4,631 44
Amount,	$10,029 10	$6,426 19	$2,635 85	$19,091 14

MINT OF THE UNITED STATES, *Treasurer's Office, Philadelphia, 31st December*, 1814.

JAMES RUSH.

13th CONGRESS.] No. 438. [3d SESSION.

STATE OF THE TREASURY

At the close of the year 1814, *and a plan for providing the ways and means for the year* 1815.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 21, 1815.

TREASURY DEPARTMENT, *January* 17, 1815.

SIR:

I have deemed it hitherto my duty to wait, with deference and respect, for a decision upon the measures which I had the honor to suggest to the Committee of Ways and Means, on the 17th of October last. But the rapid approach to the termination of the session of Congress, induces me again to trespass upon your attention, earlier, perhaps, than is consistent with a satisfactory view of the situation of the treasury, as some important plans are still under legislative discussion. I have, now, however, the honor to submit to the consideration of the Committee of Ways and Means, the following additional statements and propositions.

STATEMENTS.

I. STATEMENT OF THE SITUATION OF THE TREASURY AT THE CLOSE OF THE YEAR 1814.

1. *The charges on the treasury, for* 1814.

It appears that, at the close of the year 1813, there was a general balance of the appropriations for that year, remaining unsatisfied, and subject to be called for at the treasury, in the year 1814, amounting to about $8,131,313 03 and composed of the following items:

Of the appropriation for the civil department, about		390,499 07
Of the appropriation for the military department,		2,666,230 33
Of the appropriation for the naval department,		3,611,240 75
Of the appropriation for the diplomatic department,		253,846 62
Of the appropriations for miscellaneous services,		1,209,496 26
		8,131,313 03
The annual appropriations for the year 1814, amounted to the sum of	38,003,691 28	
The sum necessary to meet the engagements, in relation to the public debt, was about	11,560,586 39	
		49,563,277 67
The gross charge on the treasury, for the year 1814, was,		$57,694,590 70

2. *The ways and means of the treasury, for* 1814.

The gross charge upon the treasury, for the year 1814, amounting to $57,694,590 70, included, as above stated, the balance of the appropriations of 1813, remaining unsatisfied at the close of that year. It is, therefore, proper to place to the credit of the treasury, the outstanding revenue and resources, at the commencement of the year 1814; and these consisted of the following items:

Of cash in the treasury on the 1st of January, 1814,		5,196,482
Of revenue received at the treasury in the 1st quarter of 1814,	4,286,062 28	
Of revenue received in the 2d quarter,	2,822,108 05	
Of revenue received in the 3d quarter,	2,313,183 20	
Of revenue received in the 4th quarter, by estimate,	1,920,000 00	
		11,311,353 53
Of the proceeds of loans contracted for in 1813, and paid in 1814,	3,592,665 00	
Of the proceeds of treasury notes issued under the act of 1813, and received in 1814,	1,070,000 00	
		4,662,666 00
Of the amount of the loan authorized by the act of the 24th of March, 1814,	25,000,000 00	
Of the amount of the loan authorized by the act of the 15th of November, 1814,	3,000,000 00	
		28,000,000 00
Of the amount of treasury notes authorized to be issued by the act of the 4th of March, 1814,	5,000,000 00	
Of the amount of treasury notes, authorized to be issued by the act of December 26, 1814,	3,000,000 00	
		8,000,000 00
		$57,170,500 53

From this statement, therefore, it appears,

That the charges on the treasury for 1814, amounted to	57,694,590 70
That the ways and means of the treasury, for 1814, amounted to	57,170,500 53
	$524,090 17

And this excess of charges on the treasury, amounting to $524,090 17, beyond the ways and means actually appropriated, will be payable out of the revenue uncollected on the 31st of December, 1814.

But, independent of the general view thus taken of the existing charges on the treasury, and of the ways and means designated, by law, for the service of 1814, it is necessary to present a statement of the actual receipts and disbursements for that year.

The *actual receipts* at the treasury, during the year 1814, amounted to the sum of $40,007,661 53, and consisted of the following items:

The cash in the treasury on the 1st of January, 1814, amounted, as above stated, to		$5,196,482 00
The revenue received at the treasury, during the year 1814, amounted, as above stated, to		11,311,353 53
The cash received at the treasury, in the year 1814, on account of the loans and issues of treasury notes, authorized in 1813, amounted, as above stated, to		4,662,665 00
The cash received at the treasury, on account of the loans authorized in 1814, amounted, in the second quarter, to	6,087,011 00	
Inthe third quarter, to	2,815,060 00	
In the fourth quarter, by estimate,	2,707,810 00	
		11,609,881 00

The cash received at the treasury, on account of the issues of treasury notes, authorized in 1814, amounted in the second quarter, to	1,392,100 00	
In the third quarter, to	1,603,900 00	
In the fourth quarter, to	4,231,280 00	
		7,227,280 00
		40,007,661 53

The actual disbursements at the treasury, during 1814, (taking a part of the fourth quarter by estimate) amounted to the sum of $38,273,619 28, and consisted of the following payments:

For the civil department,	933,327 97	
For miscellaneous services,	1,207,492 30	
For the diplomatic department,	206,306 52	
For the military department,	20,510,238 00	
For the naval department,	7,312,899 90	
For the public debt,	9,103,354 59	
		38,273,619 28
The estimated balance of cash in the treasury, on the 31st of December, 1814, being		$1,734,042 25

To these views, however, 1st, of the general charges on the treasury, and of the ways and means designated by law, for the service of 1814; and 2d, of the actual receipts and disbursements at the treasury, during that year, it is proper to add a statement of the result, showing the condition of the treasury at the end of 1814, in relation to the unsatisfied demands, and to the unexpended ways and means.

The unsatisfied demands on the treasury, at the close of 1814, amounted to $19,420,971 42, and consisted of the balances of appropriations for the following objects:

For the civil department,	519,967 11	
For miscellaneous services,	1,285,682 36	
For the diplomatic department,	230,940 10	
For the military department,	9,458,898 33	
For the naval department,	4,468,251 72	
For the public debt,	3,457,231 80	
		19,420,971 42

The unexpended amount of the ways and means provided for 1814, was $23,396,881 25, and consisted of the following items:

Cash in the treasury on the 1st of January, 1814, estimated at		1,734,042 25	
Revenue uncollected and outstanding, estimated at		4,500,000 00	
Authority to borrow money and to issue treasury notes, not executed, or not yet productive, under acts of the 4th and 24th of March, 1814,		8,162,839 00	
Stock sent to Europe,	3,000,000 00		
Under act of November 15, 1814,	3,000,000 00		
Under act of December 26, 1814,	3,000,000 00		
		9,000,000 00	
			23,396,881 25
The surplus of ways and means, in reference to the service of 1814, including revenue, and the unexecuted authority to borrow, and to issue treasury notes, is, therefore,			$3,975,909 83

The conclusion from this statement of the situation of the treasury, at the close of 1814, under the different views which have been presented, would seem to establish, that the ways and means provided for the service of that year were considerably more than the demands on the treasury would require. But it must always be recollected that the demands are positive and urgent, while a great portion of the ways and means rests upon a precarious foundation. Thus:

the unsatisfied demands on the treasury, for the service of 1814, positive and urgent in their nature, amount to	19,420,971 42
The cash in the treasury, and the outstanding revenue, only amount to	6,234,042 25
	$13,186,929 17

And, consequently, the payment of the difference, amounting to $13,186,929 17, for the service of 1814, must depend on the success of raising money by loan, or by issues of treasury notes, under the unexecuted authority constituting the remaining ways and means designated for the same year.

II. Statement of the situation of the treasury for the year 1815.

1. *The charges upon the treasury, for the year* 1815, *as already ascertained.*

The estimates for the annual appropriations amount to $40,538,889 39, consisting of the following items:

For civil, diplomatic and miscellaneous expenses,	1,979,289 39	
For the military department,	30,342,238 00	
For the naval department,	8,217,362 00	
		40,538,889 39

The public debt will call for a sum of $15,193,145 30, to answer the following claims:

For interest and reimbursement of stocks existing before the war,	3,452,775 46	
For interest on the funded debt, created since the war,	2,922,816 72	
For the interest on loans to be effected in 1815, by estimate,	1,500,000 00	
For the principal and interest of treasury notes falling due in 1815, and on the 1st of January, 1816,	7,617,553 12	
		15,193,145 30
		$56,032,034 69

From this view, it appears that ways and means must now be provided for an expenditure of $56,032,034 69, in the year 1815, independent of such additions as may arise from the contemplated establishment of a sinking fund, in relation to the public debt created since the war, and from any other new object of expense, which shall be authorized during the present year.

2. *The Ways and Means of the Treasury, for* 1815.

The outstanding and uncollected revenue, at the commencement of 1815, has been considered as applicable to the payment of the unsatisfied balances of the appropriations for the preceding year; and, consequently, only such parts of the revenue, as shall accrue, and be actually received at the treasury, during 1815, can be embraced in the resources for the current service. But it also follows, from that view of the subject, that the treasury is entitled to be credited in 1815, for the excess, in the provision of ways and means, to meet the expenditure of 1814.

This excess, consisting of cash, of outstanding revenue, and of an authority to borrow, or to issue treasury notes, amounts, as above stated, to the sum of	$3,975,909 83
The nett sum, receivable into the treasury, in the year 1815, for duties on goods imported during that year, cannot be safely estimated at a greater sum than	1,000,000 00
The direct tax will probably give to the treasury, during the year 1815, a sum of	2,000,000 00
The internal duties, old and new, and postage, on an estimate which is stated in the schedule A, will probably produce, in the year 1815, a sum of	7,050,000 00
The sales of public lands will probably produce, in the year 1815, a sum of	1,000,000 00
The amount of incidental receipts, from miscellaneous sources, will probably be	100,000 00
	$15,125,909 83
But it appears, that the single item of public debt will require, in the year 1815, a sum of	15,493,145 30
And that the revenue (independent of the excess of the authority to borrow, &c. brought from the last year's ways and means) will only be	11,150,000 00
Leaving a deficiency, in that respect alone, of	$4,343,145 30

In a more general view, however, it is to be stated—

That the charges upon the treasury, for the year 1815, amount to the sum of	$56,032,034 69
That the existing sources of supply amount only to	15,125,909 83
And that ways and means must be provided to raise the deficit of	$40,906,124 86

It will be readily seen, that the estimates of the product of the direct tax, and of the new internal duties, are applicable only to the present year; and that, in every succeeding year, the amount will be greatly augmented.

It must also be repeated, that, in the statements now presented, no provision is inserted for the contemplated sinking fund; nor for the payment of a considerable amount of unliquidated claims upon the Government for services and supplies; as these objects seem to require a distinct consideration.

PROPOSITIONS.

I. It is respectfully proposed, that provision be made to raise a sum of 40,906,124 dollars and 86 cents, in addition to the amount of the existing revenue, for the service of the year 1815; partly by taxes, partly by an issue of treasury notes, and partly by an authority to procure money upon loan.

II. It is respectfully proposed, that an additional sum be raised by taxes, to the amount of 5,000,000 dollars; and that the following objects, or a selection from these objects of taxation, graduated in the amount to produce that sum, to be made equally productive, shall form the basis of the additional levy:

1. A tax upon inheritances and devises, to be paid by the heirs or devisees, may be made to produce	$900,000 00
2. A tax upon bequests, legacies, and statutory distribution, to be paid by the legatees, or legal representatives, may be made to produce	500,000 00
3. An auxiliary tax upon all testamentary instruments and letters of administration, to be paid by the executors or administrators, may be made to produce	200,000 00
4. A tax upon legal process and proceedings in the courts of the United States, to be paid by the parties at the time of taking out the process, or entering the proceedings, may be made to produce	250,000 00
5. A tax upon conveyances, mortgages, and leases, to be paid by the grantees, mortgagees, and lessees, may be made to produce	300,000 00
6. A stamp tax upon bonds, penal bills, warrants of attorney, notarial instruments, policies of insurance, all negotiable notes, protests of bills of exchange and promissory notes, bills of sale, and hypothecations of vessels, bottomry and respondentia bonds, may be made to produce	400,000 00
7. A tax of one dollar upon every barrel of wheaten flour, to be paid by the miller, may be made to produce	3,500,000 00
8. A tax upon the dividends, (other than the dividends of banks) and upon the sale and transfer of the stocks of banks, insurance companies, and other corporations, operating for profit, upon a money capital, may be made to produce	600,000 00
9. An income tax may be easily made to produce,	3,000,000 00

III. It is respectfully proposed, that the additional sum to be raised, by the specified taxes, shall be appropriated as follows:

1. Towards establishing a sinking fund, in relation to the public debt, created since the war,
2. Towards the payment of principal and interest of the treasury notes, to be issued in the manner hereafter suggested.
3. Towards defraying the expenses of the present year,

IV. It is respectfully proposed, that there shall be an emission of treasury notes, for the service of the year 1815, to the amount of fifteen millions of dollars, on the following plan:

1. The denominations of the notes shall be such as the Secretary of the Treasury, with the approbation of the President, may direct.

2. The notes of the denomination of 100 dollars and upwards, shall be made payable to order, and shall bear an interest of five and two-fifths per centum per annum.

3. The notes of a denomination less than 100 dollars, and not less than 20 dollars, shall be payable to order, and bear an interest at the same rate; or shall be payable to bearer, and bear no interest; as the Secretary of the Treasury, with the approbation of the President of the United States, shall direct.

4. The notes of a denomination under 20 dollars, shall be made payable to bearer, and shall be circulated without interest.

5. The notes shall be issued, and be made payable at the treasury only; but any portion of them may be deposited with the loan officers or banks throughout the United States, for the purpose of being put into general circulation.

6. The holders of the treasury notes, not bearing an interest, may, at any time, exchange them, in sums not less than 100 dollars, for certificates of public stock, bearing an interest of seven per cent. per annum, and irredeemable for twelve years, from the date of the certificates, respectively.

7. The notes shall be receivable in all payments in the United States; but, in such cases, they may be re-issued.

8. The notes shall be payable by annual instalment, according to their dates, and in the manner to be notified by the treasury, to wit:

In 1816, the sum of	(one-fifth)	$3,000,000 00
In 1817, the sum of	ditto,	3,000,000 00
In 1818, the sum of	ditto,	3,000,000 00
In 1819, the sum of	ditto,	3,000,000 00
In 1820, the sum of	ditto,	3,000,000 00
		$15,000,000 00

9. The reimbursement of the notes shall be effected, according to the instalments, either by the payment of the principal and interest to the holders, or by taking out of circulation, and destroying the amount of the instalment, in notes which have been paid to the United States for duties, taxes, or other demands.

10. There shall be an appropriation of such a portion of the taxes, above specified, as will be adequate to the payment of the successive instalments of the notes; and the faith of the United States should be pledged to make good any deficiency.

11. There shall be no additional issue of treasury notes, except upon a specific pledge of the same taxes, or of other competent taxes, to an amount equal to the reimbursement of the notes, according to the stipulated instalments.

V. It is respectfully proposed, that authority should be given to the President to borrow the sum of twenty-five millions of dollars, on the faith of the United States.

1. The loan to be accepted on the most advantageous terms that can be obtained.

2. The amount of the loan, for the payment and security of principal and interest, to be placed on the same footing as the rest of the funded debt created since the war.

If the propositions submitted to the consideration of the Committee of Ways and Means should be adopted, the treasury will be placed on the following footing for the year 1815:

1. The ascertained demands upon the treasury amount to			$56,032,034 69
2. The existing sources of revenue and supply will produce	$11,150,000 00		
3. The excess of outstanding revenue, and of authority to borrow money and to issue treasury notes, for the service of 1814, beyond the demand, is estimated at	3,975,909 83		
4. The taxes now proposed, are estimated to produce, for 1815,	5,000,000 00		
5. The issue of treasury notes, for the service of 1815, will produce	15,000,000 00		
6. The authority to raise money by loan, for the service of 1815, extends to	25,000,000 00		
			60,125,909 83
Surplus of ways and means,			$1,093,875 14

The surplus of ways and means, for the year 1815, will be applicable to the establishment of the contemplated sinking fund, and to the payment of any additional expenses that Congress may authorize.

In making the present communication, I feel, sir, that I have performed my duty to the Legislature and to the country; but when I perceive that more than forty millions of dollars must be raised, for the service of the year 1815, by an appeal to public credit, through the medium of the treasury notes and loans, I am not without sensations of extreme solicitude. The unpromising state of the public credit, and the obstructed state of the circulating medium, are sufficiently known. A liberal imposition of taxes, during the session, ought to raise the public credit, were it not for the counteracting causes; but it can have no effect in restoring a national circulating medium. It remains, therefore, with the wisdom of Congress to decide, whether any other means can be applied to restore the public credit; to re-establish a national circulating medium, and to facilitate the necessary anticipations of the public revenue. The humble opinion of this Department, on the subject, has been respectfully, though frankly, expressed on former occasions, and it remains unchanged.

I have the honor to be, with great consideration, sir, your most obedient servant,

A. J. DALLAS.

J. W. Eppes, Esq., *Chairman of the Committee of Ways and Means.*

Schedule A.

Treasury Department, *Revenue Office, December* 16, 1814.

Sir:

I have the honor, in compliance with your request, to submit the annexed estimates of the products of the existing internal duties and of the additional duties proposed to be laid by the bills now before Congress; the first statement exhibiting the products for an entire year after the respective duties shall be in full operation, and the last statement showing the amounts that may be expected to be received from each duty during the year 1815. It may be proper to add, that the materials do not exist for forming estimates, with regard to the new duties, on which a perfect reliance should be reposed.

I am, very respectfully, your obedient servant,

S. H. SMITH, *Commissioner of the Revenue.*

Hon. *Secretary of the Treasury.*

No. 1.

Estimate of the products of the existing internal duties and of the proposed additional duties for an entire year after they shall be in full operation.

Stamps,	$510,000
Carriages,	300,000
Sales at auction,	300,000
Refined sugar,	150,000
Licenses to retailers,	900,000
Licenses for stills with the duty on spirits,	4,000,000
Postage,	250,000
Lotteries,	150,000
Furniture,	1,238,000
Horses for the saddle and carriage,	70,000
Gold watches,	60,000
Silver watches,	170,000
Boots,	75,000
Saddles and bridles,	66,000
Paper,	50,000
Candles,	200,000
Playing cards,	80,00

Tobacco and snuff,	200,000
Hats,	400,000
Iron,	350,000
Nails,	200,000
Beer, ale and porter,	60,000
Leather,	600,000
	$10,379,000

No. 2.

Estimate of the amounts that may be expected to be received from the foregoing duties during the year 1815.

Stamps,	510,000
Carriages,	300,000
Sales at auction,	210,000
Refined sugar,	150,000
Licenses to retailers,	875,000
Licenses for stills, with the duty on spirits,	2,600,000
Postage,	250,000
Lotteries,	50,000
Furniture,	1,238,000
Horses for the saddle and carriage,	70,000
Gold watches,	60,000
Silver watches,	170,000
Boots, Saddles and bridles, Paper, Candles, Playing cards, Tobacco and snuff, Hats, Iron, Nails, Beer, ale and porter, Leather,	570,000
	$7,053,000

This estimate has been made, on the supposition that the bills laying the new duties will be passed previous to the 1st of January next.

[Vide No. 447.]

13th Congress.] No 439. [3d Session.

DIRECT TAX ON THE DISTRICT OF COLUMBIA.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 23, 1815.

Mr. Eppes, from the Committee of Ways and Means, to whom was referred a resolution of the House of Representatives, instructing them to inquire into the constitutionality and expediency of imposing a direct tax on the District of Columbia and the several Territories of the United States, made the following report:

That the 16th clause of the 8th section of the constitution, declares that Congress shall have power "to exercise "exclusive legislation, in all cases whatsoever, over such district of country, not exceding ten miles square, as may, "by cession of particular States, and the acceptance of Congress, become the Seat of the Government of the United "States." No doubt can be entertained, but that this general grant of legislative powers, must include the right of imposing taxes, which is among the most common and ordinary objects of legislation. Nor is it believed that the exercise of this power, so far as it respects the District of Columbia, is either prohibited or limited by any clause of the constitution. The 3d clause of the 2d section of the constitution, which declares "that representatives and direct taxes shall be apportioned among the several States, which may be included within this Union, according to their respective numbers, which shall be determinded by adding to the whole number of free persons, including those bound to service for a term of years, and excluding Indians not taxed, three-fifths of all other persons, is considered as applying exclusively to the States, and was evidently designed, so far as respects the imposition of taxes as a substitute for the rule of apportionment fixed by the 8th article of the old confederation, under which each State contributed for the common defence and general welfare, according to the value of its lands, buildings, and improvements, instead of the amount of its population. The right to tax the other territories of the United States, appears equally clear. The 4th article of compact between the United States and the territories, declares "the said territory and the States which may be formed therein, shall forever remain a part of this confederacy of the United States of America, subject to the articles of confederation, and to such alterations therein as may be constitutionally made, and to all the acts and ordinances of the United States in Congress assembled, conformable thereto. The inhabitants and settlers in the said teritory, shall be subject to pay a part of the federal debt, contracted or to be contracted, a proportional part of the expenses of Government, to be apportioned on them by Congress according to the same common rule and measure by which apportionments thereof shall be made on the other States."

On the other point referred to the committee, viz: the policy of imposing a direct tax, they have bestowed all the attention which its importance merits, from involving the principles of representation and taxation. It cannot be denied, that the imposition of taxes, by persons who owe complete responsibility to the People, is one of the best securities against the abuse of power. By the constitution of the United States, this principle of representative responsibility was violated, so far as respects the Disirict of Columbia, and the rights and interests of the people transferred to persons over whose election the inhabitants have no control. The only question is, whether their being placed in a peculiar situation by the constitution, ought to operate as a permament exemption from taxes.

It is not believed that the right to tax, exercised by persons who owe no responsibility to those on whom their laws must operate, is in principle more exceptionable, than the exercise of powers which affect the personal rights, and even the life of the citizen. On these important questions, however, the Congress of the United States must legislate. No other power can, within the District of Columbia, prescribe the regulations necessary to protect the innocent and punish the guilty. In a free country, every portion of the community ought to contribute to the common defence and general welfare; nor is it believed that the framers of the constitution intended to violate this principle, by exempting from taxes a district of country whose natural advantages are surpassed by no portion of the United States, and which derives peculiar benefits from the disbursement annually of large sums drawn from other portions of the Union.

The situation of the other territories is materially different: at a distance from market, with a large portion of unimproved and unproductive land, they are still struggling with all the inconveniences attendant on infant settlements, surrounded by powerful tribes of hostile savages. While, therefore, no doubt can be entertained as to the constitutional right to impose a direct tax on territories, the committee deem it at present inexpedient, and submit a bill for imposing a direct tax on the District of Columbia.

13th Congress.] No. 440. [3d Session.

UNEQUAL OPERATION OF THE ACT IMPOSING A DIRECT TAX.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 23, 1815.

Mr. Eppes, from the Committee of Ways and Means, to whom was referred the petition of sundry inhabitants of the counties of Hickman and Dickson, in the State of Tennessee, made the following report:

That the petitioners pray to be relieved from the unequal operation of the act imposing a direct tax. The —— section of that act, authorized the several State legislatures to vary the sums imposed on the respective counties. The legislature of the State of Tennessee passed an act, requiring the assessors of the United States, after the valuations were completed, to equalize and apportion the tax on the several counties. The Congress of the United States passed a law declaring its assent to the act of the State of Tennessee, with a proviso, declaring, "that in case the assessors should, from any circumstance, fail to make the equalization and apportionment required by the act of the State of Tennessee, that then, and in that case, the tax should be levied and collected in the form prescribed by the law of the United States, imposing a direct tax." It appears that some of the assessors performed the duties required by the act of the State of Tennessee; the assessor from the county of Murry, refused to discharge the duties required by the act; in consequence of which the counties of Hickman and Dickson were deprived of the advantages derived from the equalization and apportionment, and the tax was levied and collected in conformity with the provisions of the law of the United States, declaring the assent of Congress to the act of the State of Tennessee. The petitioners state, that the refusal of the assessor to act, has subjected the county of Hickman to a tax of fifty-four cents in the hundred dollars, and the county of Dickson to a tax of forty cents, while the county of Murry, the place of residence of the assessor, is subjected to a tax of only nineteen cents in the hundred dollars. The petitioners pray, either that the equalization may be now made, or that the counties of Hickman and Dickson may be allowed a credit for the sum with which, from the conduct of the assessor, they were made chargeable. It cannot be doubted but that the conduct of the assessor produced, as stated by the petitioners, inequality in the operation of the tax on the counties of Hickman and Dickson. As, however, the State of Tennessee alone had the benefit of a partial equalization by the assessors, all the counties in all the States might, with equal justice, claim an examination of the principles on which their respective portions of the State quota have been fixed. By the direct tax bill recently passed, provision is made for an equalization of the tax; this will afford ample relief for the counties of Hickman and Dickson, against the future operation of the inequality complained of. The tax having been paid in many of the States, and the collection having progressed in all, the committee consider, that it would be inexpedient to recommend any measure which might bring into question the principles on which the tax was originally imposed. The following resolution is, therefore, submitted:

Resolved, That the prayer of the petitioners ought not to be granted.

13th Congress.] No. 441. [3d Session.

DUTY ON STILLS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, JANUARY 23, 1815.

Mr. Eppes, made the following report:

The Committee of Ways and Means, to whom was referred the petition of sundry proprietors of copper stills in the State of Connecticut, submit, as a part of their report, a letter from the Commissioner of the Revenue. On a view of the facts contained in the letter, the committee unite in opinion with the Commissioner of the Revenue, that the duty recently imposed on the gallon of spirits distilled will tend, in some degree, to remedy the inequality complained of, and that it is inexpedient, at present, to vary the proportion between the duty on stills and boilers.

Treasury Department, Revenue Office, *November* 25, 1814.

Sir:

I have the honor to acknowledge the receipt of your favor of the 23d instant, enclosing a petition from sundry inhabitants of the State of Connecticut, representing the unequal operation of the existing duty on stills and boilers.

The information in my possession does not enable me to form a decided opinion whether the present duty on stills is greater than it should be, compared with that on boilers. Several letters have been received, all of which state the advantages which the distiller will derive from recent improvements in the construction of boilers, and generally

recommending an increased duty on them; but it does not satisfactorily appear that these advantages are peculiar to boilers, and that equal advantages do not attach to some stills over others, owing to late improvements in their construction. Such is undoubtedly the variety in the forms and modes of operation of the several descriptions of vessels used in the United States for the purposes of distillation, in their productive powers, and in the expense with which they are worked, that the existing duty is relatively light on some, compared with other stills, and on some, compared with other boilers, as well as on some boilers compared with some stills. This effect, it will be perceived, is altogether independent of the duty, and is incident to the superior inprovements of the one kind of vessel over the other. The boilers, it is to be added, being of recent introduction, possess, so far as applicable to them, all the improvements made in stills.

From an inspection of the whole number of licenses ascertained to have been granted in all the collection districts during the two first quarters of the present year, and in seventy districts for the third quarter, it appears that there have been granted 18,846 licenses for stills, and 542 for boilers; of which number there have been granted in the State of Connecticut, 425 for stills, and 26 for boilers.

It is certainly desirable that a just equality should characterise the duty on stills and boilers. A just equality cannot, however, require the imposition of such a duty as would tend in any way to disturb the relative benefits attendant on different descriptions of vessels which would be used independent of the existence of the duty, much less to deprive ingenuity of the stimulus to improvement which it reasonably finds in the profit that flows from such improvement.

Upon the whole, as the contemplated duty on the gallon of spirits distilled within the Uniled States will, in some degree, overcome any inequality in the present duty, and as more experience of the operation of the present duty is required to ascertain the nature and extent of any existing inequalities, I am of the opinion that it would be inexpedient at this time to vary the proportion between the duty on stills and boilers.

I am, with great respect, your obedient servant,

S. H. SMITH, *Commissioner of the Revenue.*

Hon. JOHN W. EPPES, *Chairman of the Committee of Ways and Means.*

13th CONGRESS.] No. 442. [3d SESSION.

BANK OF THE UNITED STATES.

COMMUNICATED TO THE SENATE, JANUARY 30, 1815.

To the Senate of the United States:

Having bestowed on the bill, entitled "An act to incorporate the subscribers to the Bank of the United States of America," that full consideration which is due to the great importance of the subject, and dictated by the respect which I feel for the two Houses of Congress, I am constrained by a deep and solemn conviction that the bill ought not to become a law, to return it to the Senate, in which it orignated, with my objections to the same.

Waiving the question of the constitutional authority of the legislature to establish an incorporated bank, as being precluded, in my judgment, by repeated recognitions, under varied circumstances, of the validity of such an institution, in acts of the legislative, executive, and judicial branches of the Government, accompanied by indications, in different modes, of a concurrence of the general will of the nation, the proposed bank does not appear to be calculated to answer the purposes of reviving the public credit, of providing a national medium of circulation, and of aiding the treasury, by facilitating the indispensable anticipations of the revenue, and by affording to the public more durable loans.

1. The capital of the bank is to be compounded of specie, of public stock, and of treasury notes convertible into stock, with a certain proportion of each, of which every subscriber is to furnish himself.

The amount of the stock to be subcribed, will not, it is believed, be sufficient to produce, in favor of the public credit, any considerable or lasting elevation of the market price, whilst this may be occasionally depressed by the bank itself, if it should carry into the market the allowed proportion of its capital, consisting of public stock, in order to procure specie, which it may find its account in procuring, with some sacrifice on that part of its capital.

Nor will any adequate advantage arise to the public credit from the subscription of treasury notes. The actual issue of these notes nearly equals, at present, and will soon exceed, the amount to be subscribed to the bank. The direct effect of this operation is simply to convert fifteen millions of treasury notes into fifteen millions of six per cent. stock, with the collateral effect of promoting an additional demand for treasury notes beyond what might otherwise be negotiable.

Public credit might, indeed, be expected to derive advantage from the establishment of a national bank, without regard to the formation of its capital, if the full aid and co-operation of the institution were secured to the Government during the war, and during the period of its fiscal embarrassments. But, the bank proposed will be free from all legal obligation to co-operate with the public measures; and, whatever might be the patriotic disposition of its directors, to contribute to the removal of those embarrassments, and to invigorate the prosecution of the war, fidelity to the pecuniary general interest of the institution, according to their estimate of it, might oblige them to decline a connexion of their operations with those of the national treasury, during the continuance of the war, and the difficulties inicident to it. Temporary sacrifices of interest, though overbalanced by the future and permanent profits of the charter, not being requirable of right in behalf of the public, might not be gratuitously made; and the bank would reap the full benefit of the grant whilst the public would lose the equivalent expected from it. For it must be kept in view, that the sole inducement to such a grant, on the part of the public, would be the prospect of substantial aids to its pecuniary means, at the present crisis, and during the sequel of the war. It is evident that the stock of the bank will, on the return of peace, if not sooner, rise in the market to a value, which, if the bank were established in a period of peace, would authorize, and obtain for the public, a bonus to a very large amount. In lieu of such a bonus, the Government is fairly entitled to, and ought not to relinquish or risk, the needful services of the bank, under the pressing circumstances of war.

2. The bank, as proposed to be constituted, cannot be relied on, during the war, to provide a circulating medium, nor to furnish loans, or anticipations of the public revenue.

Without a medium, the taxes cannot be collected, and, in the absence of specie, the medium understood to be the best substitute, is that of notes issued by a national bank. The proposed bank will commence and conduct its operations, under an obligation to pay its notes in specie, or be subject to the loss of its charter. Without such an obligation, the notes of the bank, though not exchangeable for specie, yet resting on good pledges, and performing the uses of specie, in the payment of taxes, and in other public transactions, would, as experience has assertained, qualify the bank to supply at once a circulating medium, and pecunary aids to the Government. Under the fetters imposed by the bill, it is manifest, that, during the actual state of things, and probably during the war, the period particularly requiring such a medium, and such a resource for loans and advances to the Government, notes, for which the bank

would be compellable to give specie in exchange, could not be kept in circulation. The most the bank could effect, and the most it could be expected to aim at, would be to keep the institution alive, by limited and local transactions, which, with the interest on the public stock in the bank, might yield a dividend sufficient for the purpose, until a change from war to peace should enable it, by a flow of specie into its vaults, and a removal of the external demand for it, to derive its contemplated emoluments from a safe and full extension of its operations.

On the whole, when it is considered that the proposed establishment, will enjoy a monopoly of the profits of a national bank, for a period of twenty years; that the monopolized profits will be continually growing, with the progress of the national population and wealth; that the nation will, during the same period, be dependent on the notes of the bank for that species of circulating medium, whenever the precious metals may be wanted, and at all times for so much thereof as may be an eligible substitute for a specie medium; and that the extensive employment of the notes in collection of the augmented taxes will, moreover, enable the bank greatly to extend its profitable issues of them, without the expense of specie capital to support their circulation; it is as reasonable, as it is requisite, that the Government, in return for these extraordinary concessions to the bank, should have a greater security for attaining the public objects of the institution, than is presented in the bill, and particularly for every practicable accomodation, both in the temporary advances necessary to anticipate taxes, and in those more durable loans which are equally necessary to diminish the resort to taxes.

In discharging this painful duty of stating objections to a measure, which has undergone the deliberations, and received the sanction of the two Houses of the national Legislature, I console myself with the reflection, that, if they have not the weight which I attach to them, they can be constitutionally overruled; and, with a confidence that, in a contrary event, the wisdom of Congress will hasten to substitute a more commensurate and certain provision for the public exigencies.

JAMES MADISON.

WASHINGTON, *January* 30, 1815.

AN ACT TO INCORPORATE THE SUBSCRIBERS TO THE BANK OF THE UNITED STATES OF AMERICA.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That a Bank of the United States of America shall be established, the capital stock of which shall be thirty millions of dollars, divided into three hundred thousand shares, of one hundred dollars each share; and that subscriptions for thirty millions of dollars, towards constituting the said capital stock, shall be opened, on the last Monday of February next, at the following places, viz: at Portland, in Maine, Portsmouth, in New Hampshire, Windsor, in Vermont, Boston, Providence, New Haven, New York, New Brunswick, in New Jersey, Philadelphia, Baltimore, the city of Washington, Richmond, Raleigh, Charleston, Savannah, Lexington, in Kentucky, Nashville, in Tennessee, Chillicothe, in Ohio, and New Orleans, under the superintendence of the following persons, as commissioners to receive the same: at Portland, Matthew Cob, Isaac Isley, Joshua Wingate, junior; at Portsmouth, John Goddard, Nathaniel A. Haven, Henry S. Langdon; at Windsor, Elias Lyman, William Leveret, Eleazer May; at Boston, Israel Thorndike, Thomas H. Perkins, William Gray, Aaron Hill, Samuel Brown; at Providence, Seth Wheaton, Ebenezer K. Dexter, Henry Smith; at New Haven, Abraham Bishop, William W. Woolsey, Henry Jones; at New York, Robert Troup, William Paulding, junior, Robert Lenox, John Jacob Astor, Samuel Tooker, Isaac Bronson, Henry A. Coster; at New Brunswick, James Vanderpool, John Bray, Peter Gordon; at Philadelphia, Jared Ingersoll, Thomas M. Willing, Stephen Girard, Chandler Price, Anthony Taylor, John Sergeant, Cadwallader Evans; at Baltimore, James A. Buchanan, Henry Payson, William Wilson; at the city of Washington, John Mason, Robert Brent, John P. Van Ness; at Richmond, Benjamin Hatcher, John Brockenborough, John Preston; at Raleigh, Sherwood Haywood, Beverly Daniel, William Peace; at Charleston, John C. Faber, Thomas Jones, Stephen Elliot, Charles B. Cochran, Thomas Blackwood; at Savannah, John Bolton, Charles Harris, James Johnson; at Lexington, in Kentucky, Charles Wilkins, Lewis Sanders, John H. Morton; at Nashville, Robert Weakly, Felix Grundy, John R. Bedford; at Chillicothe, Samuel Finley, Thomas James, William M'Farland; at New Orleans, Dominick A. Hall, Benjamin Morgan, Paul Lanuse, Thomas L. Harman, and William Flood: which subscriptions shall continue open every day, from the time of opening the same, from ten o'clock in the forenoon, until four o'clock in the afternoon, until the Saturday following, at four o'clock in the afternoon, when the same shall be closed; and immediately thereafter, the commissioners, or any two of them, at the respective places aforesaid, shall cause two transcripts or fair copies of such subscriptions to be made, one of which they shall send to the Secretary of the Treasury, one they shall retain, and the original shall, within three days from the closing of the same, be by the said commissioners transmitted to the said commissioners at Philadelphia, or to one of them; and on the receipt thereof, the said commissioners at Philadelphia, or any three of them, shall immediately thereafter convene and proceed to take an account of the said subscriptions; and if more than the amount of thirty millions of dollars shall have been subscribed, then the said last mentioned commissioners shall apportion the same among the several subscribers, according to their several and respective subscriptions: *Provided, however*, That such commissioners shall, by such apportionment, allow and apportion to each subscriber at least one share; and, in case the aggregate amount of the said subscriptions shall exceed thirty millions of dollars, the said commissioners, after having apportioned the same as aforesaid, shall cause lists of the said apportioned subscriptions to be made out, including in each list the apportioned subscription for the place where the original subscription was made, one of which lists shall be transmitted to the commissioners, or to one of the commissioners, under whose superintendence such subscriptions were originally made, that the subscribers may ascertain from them the number of shares apportoined to such subscribers, respectively; and, if the amount of thirty millions of dollars shall not be subscribed during the period aforesaid, at all the places aforesaid, the subscription to complete the said sum shall afterwards be and remain open at Philadelphia, under the superintendence of the said commissioners appointed at that place and the subscription may be then made by any corporation, copartnership, or person, for any number of shares not exceeding the amount required to complete the said sum of thirty millions of dollars. And, in case of the death, or refusal to serve, of any of the commissioners aforesaid, it shall be lawful for the President of the United States to supply the vacancy or vacancies thus created, by appointing some suitable person or persons.

SEC. 2. *And be it further enacted*, That it shall be lawful for any person, copartnership, or body politic, to subscribe for so many shares of the said capital stock of the said bank, as he, she, or they, shall think fit, not exceeding three thousand shares, except as is hereinafter provided for the subscription on behalf of the United States, and the sums respectively subscribed, except on behalf of the United States, as is hereinafter provided, shall be payable in the manner following; that is to say: five millions of dollars thereof in gold or silver coin of the United States, or of foreign coin at the value heretofore established by the act of Congress, entitled "An act regulating the currency of foreign coins," passed the tenth day of April, one thousand eight hundred and six; ten millions of dollars thereof in gold or silver coin, as aforesaid, or in the public debt of the United States, contracted by virtue of the act of Congress, entitled "An act authorizing the loan for a sum not exceeding eleven millions of dollars," passed the fourteenth day of March, one thousand eight hundred and twelve, or contracted, or to be contracted, by virtue of any subsequent act and acts of Congress heretofore passed, authorizing a loan or loans; and fifteen millions of dollars thereof in gold or silver coin, or in treasury notes, issued under the act of Congress, entitled "An act to authorize the issuing of treasury notes," passed the thirtieth day of June, one thousand eight hundred and twelve, or issued, or to be issued, under the authority of any subsequent act or acts of congress, authorizing, or which shall authorize, treasury notes to be issued, previously to the final closing of the subscriptions to the said bank. And the said payment shall be made and completed in the sums and at the times hereinafter declared, that is to say: at the time of subscribing there shall be paid six dollars and sixty-six cents and two-thirds of a cent on each share, in gold or silver coin; twenty dollars in the treasury notes aforesaid; and thirteen dollars thirty-three cents and one-third of a cent in the public debt of the United States, contracted, or to be contracted, as aforesaid; at the expiration of four calendar months after the time of subscribing there shall be paid the further sum of three dollars thirty-three

cents and one-third of a cent on each share, in gold or silver coin; ten dollars in the treasury notes aforesaid; and six dollars sixty-six cents and two-thirds of a cent in the public debt of the United States, contracted or to be contracted as aforesaid: at the expiration of six calendar months from the time of subscribing, there shall be paid the further sum of three dollars thirty-three cents and one-third of a cent on each share, in gold or silver coin; ten dollars in the treasury notes aforesaid; and six dollars sixty-six cents and two-thirds of a cent in the public debt of the United States, contracted, or to be contracted, as aforesaid: at the expiration of eight calendar months from the time of subscribing, there shall be paid the further sum of three dollars thirty-three cents and one-third of a cent, in gold or silver coin; ten dollars in the treasury notes aforesaid; and six dollars sixty-six cents and two-thirds of a cent in the public debt of the United States, contracted, or to be contracted, as aforesaid. And the subscriptions in public stock and treasury notes, as aforesaid, shall be taken and credited for the principal and so much of the interest thereof, respectively, as shall have accrued on the day of subscribing the same. And, at the time of subscribing to the capital stock of the said bank, as aforesaid, each and every subscriber shall deliver to the commissioners at the place of subscribing, as well the specie amount of their subscriptions, respectively, as the certificates of stock for the stock proportion of their subscriptions, respectively, together with a power of attorney authorizing the said commissioners, or a majority of them, to transfer the said stock, in due form of law, to "The President, Directors, and Company, of the said Bank of the United States of America," as soon as the said bank shall be organized; and, also, treasury notes for the proportion of the subscriptions, respectively, payable in treasury notes as aforesaid: *Provided, always*, That if, in consequence of the apportionment of shares in the said bank among the subscribers, in the case and in the manner hereinbefore prescribed, any subscriber shall have delivered to the commissioners, at the time of subscribing, a greater amount of specie, stock, and treasury notes, than shall be necessary to complete the payments for the share or shares to such subscriber, apportioned as aforesaid, the commissioners shall only retain so much of the said money, stock, and treasury notes, as shall be necessary to complete such payments, and shall forthwith return, on application for the same, the surplus thereof to the subscriber lawfully entitled thereto. And the commissioners respectively shall deposite the gold and silver, certificates of stock, and treasury notes, by them respectively received, as aforesaid, from the subscribers to the said bank, in some place of secure and safe keeping, so that the same may and shall be specifically delivered and transferred, as the same were by them respectively received, to the said president, directors, and company, of the said Bank of the United States of America, or to their order, as soon as shall be required after the organization of the said bank.

Sec. 3. *And be it further enacted*, That the United States may, at any time before the expiration of this act, in pursuance of any law which may be passed by Congress for that purpose, cause to be subscribed, for the use of the United States, to said bank, fifty thousand additional shares, to be paid in public stock, bearing an interest of four per cent. per annum, redeemable in any sums, and at any periods, which the Government may deem fit.

Sec. 4. *And be it further enacted*, That whenever and as often as any of the treasury notes, subscribed as aforesaid, to the said capital stock of the said bank, shall be due and payable, it shall be lawful for the Secretary of the Treasury (and he is hereby authorized and required) to pay and redeem the same, principal and interest, by causing certificates of public stock for an equal amount, bearing an interest of six per cent. per annum, and redeemable in any sums, and at any periods, which the Government may deem fit, to be prepared and made in the usual form, and the same to be delivered to the president and directors of the said bank, in satisfaction and discharge of such treasury notes.

Sec. 5. *And be it further enacted*, That the subscribers to the said Bank of the United States of America, their successors and assigns, shall be, and are hereby created, a corporation and body politic, by the name and style of "The President, Directors, and Company, of the Bank of the United States of America," and shall so continue until the third day of March, in the year one thousand eight hundred and thirty-five; and by that name shall be, and are hereby made, able and capable in law, to have, purchase, receive, possess, enjoy, and retain, to them and their successors, lands, rents, tenements, hereditaments, goods, chattels, and effects, of whatsoever kind, nature, and quality, to an amount not exceeding in the whole thirty-five millions of dollars, including the amount of the capital stock aforesaid; and the same to sell, grant, demise, alien, or dispose of, to sue and be sued, plead, and be impleaded, answer and be anwered, defend and be defended, in all courts and places whatsoever; and also to make, have, and use, a common seal, and the same to break, alter, and renew, at their pleasure; and, also, to ordain, establish, and put in execution, such by-laws and ordinances, and regulations, as they shall deem necessary and convenient, for the Government of the said corporation, not being contrary to the constitution and laws of the United States; and generally to do and execute all and singular the acts, matters, and things, which to them shall or may appertain to do; subject, nevertheless, to the rules, regulations, restrictions, limitations, and provisions, hereinafter prescribed and declared.

Sec. 6. *And be it further enacted*, That, for the management of the affairs of the said corporation, there shall be twenty-five directors, who shall be elected at the banking house in Philadelphia, on the first Monday of January, in each year, by the stockholders or proprietors of the capital stock of the said corporation, and by a plurality of votes then and there actually given, according to the scale of voting hereinafter prescribed. And the directors, so duly chosen, shall be capable of serving by virtue of such choice, until the end or expiration of the first Monday in January next ensuing the time of such election, and no longer: *Provided, always*, That the first election and appointment of directors shall be at the time, and for the period, hereinafter declared.

Sec. 7. *And be it further enacted*, That, as soon as the sum of twelve millions of dollars in gold and silver coin, and in the public debt and treasury notes, shall have been actually received on account of the subscriptions to the said capital stock, (exclusively of the subscription aforesaid on the part of the United States) notice thereof shall be given by the persons under whose superintendence the subscriptions shall have been made at Philadelphia, in at least two public newspapers, printed in each of the places where subscriptions shall have been made; and the said persons shall, at the same time, and in like manner, notify a time and place, within the said city of Philadelphia, at the distance of at least twenty days from the time of such notification, for proceeding to the election of directors as aforesaid; and it shall be lawful for such election to be then and there made. And the persons who shall be then and there chosen, as aforesaid, shall be the first directors, and shall proceed to elect one of their number president of the said corporation, and they shall be capable of serving, by virtue of such choice, until the end and expiration of the first Monday of January next ensuing the time of making the same, and shall forthwith, thereafter, commence the operations of the said bank, at the said city of Philadelphia: *Provided, always*, That in case it should at any time happen, that at an election of directors and president of the said corporation should not be made upon any day when, in pursuance of this act, they ought to be made, the said corporation shall not for that cause be deemed to be dissolved; but it shall be lawful on any other day to hold and make an election of directors and president of the said corporation, (as the case may be) in such manner as shall have been regulated by the by-laws and ordinances of the said corporation; and, until such election be so made, the directors and president, for the time being, shall continue in office: *And provided, also*, That, in case of the death, resignation, or removal, of the president of the said corporation, the directors shall proceed to elect another president: *And provided, also*, That in case of the death, resignation, or absence from the United States, or removal of a director from office, the vacancy shall be supplied by the stockholders.

Sec. 8. *And be it further enacted*, That the directors, for the time being, shall have power to appoint such officers, clerks, and servants, under them, as shall be necessary for executing the business of the said corporation, and to allow them such compensation for their services, respectively, as shall be reasonable; and shall be capable of exercising such other powers and authorities for the well governing and ordering of the affairs of the said corporation, as shall be prescribed, fixed, and determined, by the laws, regulations, and ordinances, of the same.

Sec. 9. *And be it further enacted*, That the following rules, restrictions, limitations, and provisions, shall form and be fundamental articles of the constitution of the said corporation, to wit:

1. The number of votes to which the stockholders shall be entitled, in voting for directors, shall be according to the number of shares he, she, or they, respectively, shall hold, in the proportions following, that is to say: for one share, and not more than two shares, one vote; for every two shares above two, and not exceeding ten, one vote;

for every four shares above ten, and not exceeding thirty, one vote; for every six shares above thirty, and not exceeding sixty, one vote; for every eight shares above sixty, and not exceeding one hundred, one vote; and for every ten shares above one hundred, one vote. But no person, copartnership, or body politic, shall be entitled to a greater number than thirty votes; and after the first election, no share or shares shall confer a right of voting, which shall not have been holden three calendar months previous to the day of election. And stockholders actually resident within the United States, and none other, may vote in election by proxy.

2. Not more than three-fourths of the directors in office, at the time of an annual election, shall be elected for the next succeeding year, and no person shall be a director more than three out of four years; but the director who shall be the president at the time of an election, may always be re-elected.

3. None but a resident citizen of the United States, and holding at the time of his election not less than ten shares, bona fide in his own right, shall be a director; and if any director shall cease to be a stockholder to that amount, he shall cease to be a director.

4. No director shall be entitled to any emolument. The stockholders may make such compensation to the president, for his extraordinary attendance at the bank, as shall appear to them reasonable.

5. Not less than seven directors shall constitute a board for the transaction of business, of whom the president shall always be one, except in case of sickness or necessary absence, in which case his place may be supplied by any other director whom he, by writing, under his hand, shall depute for the purpose. And the director so deputed, may do and transact all the necessary business belonging to the office of a president of the said corporation, during the continuance of the sickness or necessary absence of the president.

6. A number of stockholders, not less than sixty, who, together, shall be proprietors of one thousand shares or upwards, shall have power at any time to call a general meeting of the stockholders, for purposes relative to the institution, giving at least ten weeks' notice in two public newspapers of the place where the bank is seated, and specifying in such notice the object or objects of such a meeting.

7. Every cashier or treasurer, before he enters upon the duties of his office, shall be required to give bond, with two or more sureties, to the satisfaction of the directors, in a sum not less than fifty thousand dollars, with a condition for his good behavior, and the faithful performance of his duties to the corporation.

8. The lands, tenements, and hereditaments, which it shall be lawful for the said corporation to hold, shall be only such as shall be requisite for its immediate accommodation in relation to the convenient transacting of its business, and such as shall have been bona fide mortgaged to it by way of security, or conveyed to it in satisfaction of debts previously contracted in the course of its dealings, or purchased at sales upon judgments which shall have been obtained for such debts.

9. The total amount of debts which the said corporation shall at any time owe, whether by bond, bill, note, or other contract, over and above the debt or debts due for money deposited in the bank, shall not exceed the sum of thirty millions of dollars, unless the contracting of any greater debt shall have been previously authorized by a law of the United States. In case of excess, the directors under whose administration it shall happen, shall be liable for the same, in their natural and private capacities, and an action of debt may, in such case, be brought against them, or any of them, their or any of their heirs, executors, or administrators, in any court of record of the United States, or either of them, by any creditor or creditors of the said corporation, and may be prosecuted to judgment and execution, any condition, covenant, or agreement, to the contrary notwithstanding. But this provision shall not be construed to exempt the said corporation, or the lands, tenements, goods, or chattels, of the same, from being also liable for, and chargeable with, the said excess. Such of the said directors who may have been absent when the said excess was contracted or created, or who may have dissented from the resolution or act whereby the same was so contracted or created, may respectively exonerate themselves from being so liable, by forthwith giving notice of the fact, and of their absence or dissent, to the President of the United States, and to the stockholders, at a general meeting, which they shall have power to call for that purpose.

10. The said corporation shall not, directly or indirectly, deal or trade in any thing except bills of exchange, gold or silver bullion, or in the sale of goods really and truly pledged for money lent, and not redeemed in due time, or goods which shall be the proceeds of its lands. It shall not be at liberty to purchase any public debt whatsoever; nor shall it take more than at the rate of six per cent. per annum for or upon its loans or discounts.

11. The said corporation shall not, in any one year, sell any portion of the public debt constituting a part of its capital stock aforesaid, to an amount exceeding five millions of dollars, without the consent of Congress.

12. No loan shall be made by the said corporation, for the use, or on account, of the Government of the United States, to an amount exceeding five hundred thousand dollars; or of any particular State, to an amount exceeding fifty thousand dollars; or to any foreign Prince or State, unless previously authorized by a law of the United States.

13. The stock of the said corporation shall be assignable and transferable according to such rules as shall be instituted in that behalf, by the laws and ordinances of the same.

14. The bills obligatory and of credit, under the seal of the said corporation, which shall be made to any person or persons, shall be assignable by endorsement thereupon, under the hand or hands of such person or persons, and his, her, or their executors or administrators, and of his, her, or their assignee or assignees, and the executors or administrators of such assignee or assignees, and so as absolutely to transfer and vest the property thereof in each and every assignee or assignees successively, and to enable such assignee or assignees, and his, her, or their executors or administrators, to maintain an action thereupon in his, her, or their own name or names. And the bills or notes which may be issued by order of the said corporation, signed by the president, and countersigned by the principal cashier or treasurer thereof, promising the payment of money to any person or persons, his, her, or their order, or to bearer, although not under the seal of the said corporation, shall be binding and obligatory upon the same, in the like manner, and with the like force and effect, as upon any private person or persons, if issued by him, her, or them, in his, her, or their private or natural capacity or capacities, and shall be assignable and negotiable in like manner as if they were so issued by such private person or persons; that is to say: those which shall be payable to any person or persons, his, her, or their order, shall be assignable by endorsement, in like manner, and with the like effect, as foreign bills of exchange now are; and those which are payable to bearer, shall be assignable and negotiable by delivery only.

15. Half yearly dividends shall be made of so much of the profits of the bank as shall appear to the directors advisable; and once in every three years, the directors shall lay before the stockholders, at a general meeting, for their information, an exact and particular statement of the debts which shall have remained unpaid after the expiration of the original credit, for a period of treble the term of that credit, and of the surplus of profits, if any, after deducting losses and dividends. If there shall be a failure in the payment of any part of any sum subscribed by any person, copartnership, or body politic, the party failing shall lose the benefit of any dividend which may have accrued prior to the time for making such payment, and during the delay of the same.

16. The directors of said corporation shall be bound to establish a competent office of discount and deposite in the District of Columbia, whenever any law of the United States shall require such establishment; and it shall be lawful for the said directors to establish offices wheresoever they shall think fit, within the United States or the territories thereof, for the purposes of discount, deposite, and distribution; or for the purposes of deposite and distribution only; and upon the same terms, and in the same manner, as shall be practised at the bank; and to commit the management of the said offices, and the business thereof respectively, to such persons, and under such regulations, as they shall deem proper, not being contrary to law or to the constitution of the bank. Or, instead of establishing such offices, it shall be lawful for the directors of the said corporation, from time to time, to employ any other bank or banks, at any place or places that they may deem safe and proper, to manage and transact the business proposed as aforesaid to be managed and transacted by such offices, under such agreements, and subject to such regulations, as they shall deem just and proper. But the managers or directors of every office of discount, deposite, and distribution, established as aforesaid, shall be annually appointed by the directors of the bank, to serve one year; each of them shall be a citizen of the United States, and shall hold, at the time of his appointment, not less than five shares in the said bank, bona fide in his own right: and if he shall cease to be a stockholder to that amount, he shall cease to be a manager or director of such office of discount, deposite, and distribution; and not more than three-fourths

of the said managers or directors in office at the time of an anuual appointment, shall be re-appointed for the next succeeding year; nor shall any person be a manager or director for more than three out of four years; but the president may be always re-appointed.

17. The said corporation, all offices of discount, deposite, and distribution, and of deposite and distribution only, which shall be established by the said directors as aforesaid, and all banks by the said directors employed in lieu of such officers as aforesaid, shall be bound to receive, upon deposite, the treasury notes of the United States which have been, or may be hereafter, issued by virtue of any law or laws of the United States; but it shall be optional with the said corporation to pay and discharge the checks or drafts of the persons making such deposite, in treasury notes, for the amount thereof, either in gold or silver coin, or in the notes of the bank, or in treasury notes. And all banks by the said directors employed as aforesaid, in lieu of the offices aforesaid, shall be further bound to receive on deposite, and to circulate, the notes of the said corporation, on the same terms, and in the same manner, as the notes of the said banks respectively are received and circulated; and, from time to time, issue and exchange for the said notes of the said corporation, other notes of the said corporation, or the notes of the said banks respectively, or treasury notes, at the option of the persons applying for such issue or exchange. The said corporation shall, at all times, distribute among the offices of discount, deposite, and distribution, and of deposite and distribution only, and at all the banks employed in lieu of such offices as aforesaid, a sufficient sum, in the various denominations of the notes of the said corporation, and in the treasury notes which it may receive upon deposite from the Government, to answer the demand therefor, and to establish a sufficient circulating medium throughout the United States and the territories thereof.

18. The officer at the head of the Treasury Department of the United States shall be furnished, from time to time, as often as he may require, not exceeding once a week, with statements of the amount of capital stock of the said corporation, and of the debts due to the same; of the moneys deposited therein; of the notes in circulation; and of the cash in hand; and shall have a right to inspect such general accounts in the books of the bank as shall relate to the said statement: *Provided*, That this shall not be construed to imply a right of inspecting the account of any private individual or individuals with the bank.

Sec. 10. *And be it further enacted*, That if the said corporation, or any person or persons for or to the use of the same, shall deal or trade in buying or selling any goods, wares, merchandise, or commodities whatsoever, contrary to the provisions of this act, all and every person and persons by whom any order or direction for so dealing or trading shall have been given, and all and every person and persons who shall have been concerned as parties or agents therein, shall forfeit and lose treble the value of the goods, wares, merchandises, and commodities, in which such dealing and trade shall have been; one half thereof to the use of the informer, and the other half thereof to the use of the United States, to be recovered in any action of law, with costs of suit.

Sec. 11. *And be it further enacted*, That if the said corporation shall advance or lend any sum of money, for the use or on account of the Government of the United States, to an amount exceeding three hundred thousand dollars; or of any particular State, to an amount exceeding fifty thousand dollars; or of any foreign Prince or State, (unless previously authorized thereto by a law of the United States) all and every person and persons, by and with whose order, agreement, consent, approbation, and connivance, such unlawful advance or loan shall have been made, upon conviction thereof, shall forfeit and pay, for every such offence, treble the value or amount of the sum or sums which shall have been so unlawfully advanced or lent; one-fifth thereof to the use of the informer, and the residue thereof to the use of the United States.

Sec. 12. *And be it further enacted*, That the bills or notes of the said corporation, originally made payable, or which shall have become payable, on demand, shall be receivable in all payments to the United States, until otherwise directed by act of Congress.

Sec. 13. *And be it further enacted*, That if the subscriptions and payments to the said bank shall not be made and completed, so as to enable the same to commence its operations, or if the said bank shall not commence its operations on or before the first day of March, one thousand eight hundred and sixteen, then, and in that case, this act shall be null and void.

Sec. 14. *And be it further enacted*, That it shall at all times be lawful for a committee of either House of Congress, appointed for that purpose, to inspect the books, and to examine into the proceedings, of the corporation hereby created, and to report whether the provisions of this charter have been by the same violated or not; and whenever any committee as aforesaid, shall find and report, or the President of the United States shall have reason to believe, that the charter has been violated, it may be lawful for Congress to direct, or the President to order, a scire facias to be sued out of the circuit court of the district of Pennsylvania, in the name of the United States, (which shall be executed upon the president of the corporation, for the time being, at least fifteen days before the commencement of the term of said court,) calling on the said corporation to show cause wherefore the charter hereby granted shall not be declared forfeited; and it shall be lawful for the said court, upon the return of the said scire facias, to examine into the truth of the alleged violation; and if such violation be made appear, then to pronounce and adjudge, that the said charter is forfeited and annulled: *Provided, however*, Every issue of fact which may be joined between the United States and the corporation aforesaid, shall be tried by jury. And it shall be lawful for the court aforesaid, to require the production of such of the books of the corporation as it may deem necessary for the ascertainment of the controverted facts; and the final judgment of the court aforesaid, shall be examinable in the supreme court of the United States, by writ of error, and may be there reversed or affirmed, according to the usages of law.

Sec. 15. *And be it further enacted*, That, during the continuance of this act, and whenever required by the Secretary of the Treasury, the said corporation shall do and perform the several and respective duties of the Commissioners of Loans, for the several States, or of any one or more of them, at the times, in the manner, and upon the terms, to be prescribed by the Secretary of the Treasury.

Sec. 16. *And be it further enacted*, That no other bank shall be established by any future law of the United States, during the continuance of the corporation hereby created; for which the faith of the United States is hereby pledged: *Provided*, Congress may renew existing charters for banks in the District of Columbia, not increasing the capital thereof; and may grant charters, if they deem it expedient, to any banking associations now in operation, in the said District, and renew the same, not increasing the capital thereof. And notwithstanding the expiration of the term for which the corporation is created, it shall be lawful to use the corporate name, style, and capacity, for the purpose of suits, for the final settlement and liquidation of the affairs and accounts of the corporation, and for the sale and disposition of their estate, real, personal, and mixed, but not for any other purpose, or in any other manner whatsoever: nor for a period exceeding two years, after the expiration of the said term of incorporation.

LANGDON CHEVES, *Speaker of the House of Representatives.*
JOHN GAILLARD, *President of the Senate, pro tempore.*

13th Congress.] No. 443. [3d Session.

DUTIES AND DRAWBACKS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 3, 1815.

SIR: TREASURY DEPARTMENT, *February* 2, 1815.

In obedience to the permanent order of the House of Representatives, passed on the third of March, 1797, I have the honor to transmit a statement exhibiting the amount of duties and drawbacks on goods, wares, and merchandise, imported into the United States, and exported therefrom, during the years 1811, 1812, and 1813.

I have the honor to be, very respectfully, sir, your obedient servant,

A. J. DALLAS.

The Hon. the SPEAKER *of the House of Representatives.*

Statement exhibiting the amount of Drawback payable on sundry articles exported from the United States, during the years 1811, 1812, *and* 1813, *compared with the amount of Duties collected on the same, respectively.*

SPECIES OF MERCHANDISE.	IN THE YEAR 1811.		IN THE YEAR 1812.		IN THE YEAR 1813.	
	Duties received.	Drawback payable.	Duties received.	Drawback payable.	Duties received.	Drawback payable.
On Merchandise—	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.
Paying a duty of 15 per cent. *ad val.*	2,852,535	438,666	654,808	111,958	6,306	2,623
Do 27½ do	–	–	4,094,997	2,714	1,653,634	16,456
Do 17½ do	484,048	38,030	176,766	18,966	572	470
Do 32½ do	–	–	1,416,681	498	365,352	2,215
Do 22½ do	32,210	2,566	11,435	286	6	10
Do 42½ do	–	–	46,358	–	13,725	
Wines, Madeira,	169,031	17,256	113,256	3,951	16,986	974
Burgundy, Champaign, &c.	375	–	936	–	1,632	100
Sherry and St. Lucar,	1,808	–	15,325	–	65,889	599
Claret, in bottles,	10,869	2,306	13,128	1,447	18,609	2,954
Lisbon, Oporto, &c.	37,361	3,157	45,583	1,787	16,199	
Teneriffe, Fayal, &c.	194,406	10,575	284,235	8,912	94,393	60
All other,	194,020	61,464	221,146	39,685	201,241	47,224
Spirits, foreign, distilled from grain,	10,572	361	24,704	–	694	611
Do from other materials,	964,447	21,622	1,510,810	3,755	649,960	18,635
Do from domestic produce,	30	–	173	–	15	
Do from molasses,	–	–	79			
Molasses,	427,011	926	463,495	–	366,452	96
Beer, Ale, and Porter,	3,616	174	7,472	–	1,902	39
Teas, Bohea,	18,296	11,319	23,066	2,199	–	35
Souchong,	124,146	31,944	79,198	54,208	44,039	44
Hyson,	115,629	29,439	186,768	13,668	59,137	96
Other Green,	376,535	17,934	448,479	7,030	125,715	
Coffee,	1,457,152	550,607	1,801,952	668,554	1,251,305	279,131
Cocoa,	47,967	32,442	38,287	7,464	9,498	4,470
Chocolate,	55	–	30	–	37	
Sugar, Brown, Clayed, or otherwise,	1,452,539	96,228	2,135,297	173,430	1,647,640	45,859
White, Clayed, or Powdered,	492,015	424,195	420,780	243,603	368,781	111,720
Loaf and Candy,	204	–	33	–	366	
Other refined, and Lump,	79	–	–	–	53	
Almonds,	4,989	152	10,857	1,269	12,319	
Currants,	2,087	–	6,051	–	1,619	
Prunes and Plums,	870	–	952	–	3,722	
Figs,	5,822	634	5,552	193	3,325	
Raisins, in jars and boxes,	16,647	307	10,269	519	41,902	
Do. all other,	11,954	409	7,024	242	24,744	
Candles, Tallow,	951	303	214	292	1,167	
Wax and Spermaceti,	492	–	636	100	87	139
Cheese,	882	325	2,246	45	2,201	491
Soap,	15,831	8,748	14,308	4,600	1,059	3,314
Tallow,	16,532	545	11,593	–	10,514	
Spices, Mace,	15,849	17,696	3,231	7,642	733	
Nutmegs,	73,320	43,744	977	6,900	714	
Cinnamon,	8,061	5,437	217	3,109	848	648
Cloves,	35,236	26,208	25,909	6,263	6,889	16,908
Pepper,	169,834	190,337	101,465	78,393	65,724	1,529
Pimento,	15,283	809	9,453	1,148	4,302	
Chinese Cassia,	11,535	5,140	14,042	3,241	3,379	379
Tobacco, manufactured, other than Snuff, &c.	1,142	–	834	–	358	
Snuff,	80	–	96	18	86	
Indigo,	196,614	104,489	70,209	32,670	112,426	97
Cotton,	11,350	5,203	67,677	14,469	61,471	16,046
Powder, Hair,	–	–	–	–	9	
Gun,	160	–	520	–	18,120	
Starch,	140	–	288	1	252	134
Glue,	576	–	3,755	–	3,962	
Pewter Plates and Dishes,	155	–	354	–	3	
Anchors and Sheet Iron,	5,069	–	13,660	–	7,533	
Hoop and Slit Iron,	1,764	743	10,412	175	3,773	
Nails,	5,796	1,393	30,284	681	8,272	
Spikes,	523	34	1,986	85	462	

STATEMENT—Continued.

SPECIES OF MERCHANDISE.	IN THE YEAR 1811.		IN THE YEAR 1812.		IN THE YEAR 1813.	
	Duties received.	Drawback payable.	Duties received.	Drawback payable.	Duties received.	Drawback payable.
	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.
Quicksilver,	859	–	5,629	–	376	
Paints, Ochre, Yellow, in Oil,	11	–	10	–	51	
Dry Yellow Ochre,	1,362	–	1,071	–	2,689	
Spanish Brown,	224	139	488	–	571	
White and Red Lead,	17,268	36	47,731	–	17,053	
Lead, and manufactures of,	13,399	–	20,832	–	1,376	
Seines,	–	–	55	–	7	
Cordage, Tarred,	30,148	13,112	13,972	5,902	408	1,010
Do. Untarred,	3,088	271	2,313	–	1,691	
Cables,	2,632	912	324	960	6,876	
Steel,	4,749	1,289	14,138	526	11,683	168
Hemp,	221,434	2,125	25,889	7,500		
Untarred Yarn,	4					
Twine and Pack-thread,	5,554	696	5,048	–	3,953	
Glauber Salts,	–	61	27	–	92	
Coal,	4,862	–	9,886	–	2,529	
Malt,	4	–	1			
Fish, Dried or Smoked,	644	–	9,096	–	3,899	2,430
Pickled, Salmon,	325	–	1,380	–	730	
Mackerel,	2,082	–	103	–	239	
All other,	119	–	333	–	2,006	
Glass, Black Quart Bottles,	2,042	173	3,656	89	2,463	189
Window,	13,033	70	18,301	–	10,802	
Cigars,	28,114	4,101	28,678	1,168	16,395	632
Lime,	–	–	–	–	393	
Boots,	457	192	682	58	226	
Shoes and Slippers of Silk,	1,130	148	1,456	222	2,621	1,767
Do. all other,	858	53	2,641	28	1,704	27
Cards, Wool and Cotton,	22	–	2	–	92	
Playing,	36	–	–	–	185	
Dollars,	10,450,960	2,227,245	14,874,090	1,542,623	7,473,254	580,328

TREASURY DEPARTMENT, *Register's Office, February* 1, 1815.

JOSEPH NOURSE, *Register.*

13th CONGRESS.] No. 444. [3d SESSION.

SINKING FUND.

COMMUNICATED TO THE SENATE, FEBRUARY 6, 1815.

The Commissioners of the Sinking Fund respectfully report to Congress as follows:

That the measures which have been authorized by the Board, subsequent to their last report, of the 5th of February, 1814, so far as the same have been completed, are fully detailed in the report of the Secretary of the Treasury to this Board, dated the sixth day of the present month, and in the statements therein referred to, which are herewith transmitted, and prayed to be received as part of this report.

JOHN GAILLARD, *President of the Senate, pro tempore.*
JAS. MONROE, *Acting Secretary of State.*
A. J. DALLAS, *Secretary of the Treasury.*

WASHINGTON, *February 6th*, 1815.

The Secretary of the Treasury respectfully reports to the Commissioners of the Sinking Fund—

That the balance of moneys advanced on account of the public debt, remaining unexpended at the end of the year 1812, and applicable to payments falling due after that year, which balance, as appears by the statement B, annexed to the last annual report, amounted to - - - - - - - - - $335,826 04

Together with sums disbursed from the treasury during the year 1813, on account of the principal and interest of the public debt, which sums, as appears by the statement C, annexed to the last annual report, amounted to - - - - - - - - - - 11,110,117 43

Together with a further sum arising from profit in exchange on remittances from America to Europe, during the year 1813, amounting, as appears by the statement D, annexed to the last annual report, to - - - - - - - - $98,452 06

From which is to be deducted, as explained in the note to the statement B, annexed to this report, the sum of - - - - - - - 6,202 20

92,249 86

And with a further sum, being the difference between the principal of stock purchased during the year 1813, and the money paid for the same, of - - - - - - - - 1,902 34

And amounting, together, to - - - $11,540,095 67

Have been accounted for in the following manner, viz:

I. There was repaid into the treasury, during the year 1813, on account of the principal of moneys heretofore advanced for the payment of the public debt, as appears by the statement E, annexed to the last annual report, the sum of - - - - - - - - $2,002 43

II. The sums actually applied during the year 1813, to the payment of the principal and interest of the public debt, as ascertained by accounts rendered to the Treasury Department, amounted, as will appear by the annexed statement A, to ten millions seven hundred and seventy-six thousand eight hundred and eighty-seven dollars forty-nine cents, viz:

1. In reimbursement of the principal of the public debt, - - -	$7,177,432 27	
2. On account of the interest and charges on the same, - - -	3,599,455 22	
		10,776,887 49

III. The balance remaining unexpended, at the close of the year 1813, and applicable to payments falling due after that year, as ascertained by accounts rendered to the Treasury Department, amounted, as will appear by the annexed statement B, to - - - - - - 761,205 75

$11,540,095 67

That, during the year 1814, the following disbursements were made out of the treasury, on account of the principal and interest of the public debt, viz:

1. On account of the interest and reimbursement of the funded domestic debt, - - -		$4,937,451 33
2. On account of the principal and interest of temporary loans, viz:		
Reimbursement of principal, - - - - - - - - -	250,000 00	
Payment of interest, - - - - - - - - -	57,798 90	
		307,798 90
3. On account of the principal and interest of treasury notes, - - - - -		2,979,783 40
4. On account of the interest on Louisiana stock, payable in Europe, - - - -		161,847 06
Amounting, together, as will appear by the annexed list of warrants, marked C, to - -		$8,386,880 59

Which disbursements were made out of the following funds, viz:

I. From the balance of the annual appropriation of eight millions of dollars for the year 1813, remaining unexpended at the end of that year, which balance amounted, as stated in the last annual report, to - - - - - - - - - - - - - $442,254 11

II. From the funds constituting the annual appropriation of eight millions of dollars for the year 1814, viz:

From the fund arising from the interest on the debt transferred to the Commissioners of the Sinking Fund, as per statement I, - - - - -	$2,003,495 54	
From the fund arising from the nett proceeds of the sales of public lands, being the amount received into the treasury from the 1st October, 1813, to the 30th September, 1814, as per statement K, - - -	1,021,058 19	
From the proceeds of duties on goods, wares, and merchandise, imported, and on the tonnage of vessels, - - - - - - -	4,633,736 10	
		7,658,289 83
Which sum of - - - - - - - - -	$7,658,289 83	
Being deducted from the annual appropriation of - - - -	8,000,000 00	
Leaves an undrawn balance, to be applied in addition to the appropriation for the year 1815, of - - - - - - - - -	$341,710 17	

III. From repayments into the treasury, on account of moneys heretofore advanced for the payment of interest on the Louisiana stock in Europe, and for the payment of the principal and interest of treasury notes, as will appear by the annexed statement E, - - - - 286,336 65

$8,336,880 59

That the disbursements above mentioned, together with the balance above stated, which remained unexpended at the end of the year 1813, of - - - - - - - - - 761,205 75

Together with a further sum arising from profit in exchange, on remittances from America to Europe, made in the year 1814, and amounting, as appears by the annexed statement D, to - 19,827 61

Making, together, - - - $9,167,913 95

Will be accounted for in the next annual report, in conformity with the accounts which shall then have been rendered to the Treasury Department.

That, in the mean time, the manner in which the said sum has been applied is estimated as follows, viz:

I. The repayments into the treasury on account of the principal of moneys advanced for the payment of interest on the Louisiana stock in Europe, and for the payment of principal and interest of treasury notes, have amounted, during the year 1814, as by the above mentioned statement E, to - - - - - - - - - - - $286,336 65

II. The sums actually applied, during the year 1814, to the principal and interest of the public debt, are estimated as follows:

1. Paid in reimbursement of the principal of the public debt, - -	$4,283,735 90	
2. Paid on account of interest and charges on the same, - -	4,586,348 54	
As will appear by the annexed statement F, - - -		8,870,084 44

III. The balance which remained unexpended at the end of the year 1814, and applicable to payments falling due after that year, is estimated, per annexed statement G, at - - 11,492 86

$9,167,913 95

That, agreeably to the terms of the contracts by which certain temporary loans had heretofore been obtained, under the authority of the act of the 14th of March, 1812, the instalments of the following loans, which became payable in the year 1814, were duly paid at the times when they respectively became payable, viz:

To the Bank of Baltimore, on the 16th November, 1814, - - - - -	$100,000 00
To the State Bank, Charleston, on the 1st December, 1814, - - - - -	150,000 00
	$250,000 00

Two instalments of 250,000 dollars each, which became payable on the 16th and 31st December, 1814, to the State Bank, Boston, were not paid, it having been impracticable, in consequence of the general suspension of payments in specie, by the banks, to transfer the amount from those banks in which the moneys of the treasury were deposited, to Boston, where the payment was to be made, and equally impracticable to obtain the money on the spot for that purpose.

That, during the year 1814, and on the 1st of January, 1815, treasury notes became payable (in addition to those payable in the months of January and February, 1814, for the payment of which money was advanced in the year 1813, as stated in the annual report of February, 1814) amounting to 5,357,300 dollars. Of these, there was paid, or money advanced from the treasury for their payment, notes amounting to 2,558,100 dollars, at the times and places stated in the annexed statement, marked L. From the same causes as those above stated, which prevented the reimbursement of the temporary loans payable to the State Bank, Boston, it was impracticable to provide at the treasury for the payment of the remainder of the above mentioned notes; and they remain unpaid, amounting to 2,799,200 dollars. The times when, and the places at which, they became payable, are exhibited in the annexed statement, marked M.

For the payment of the dividend on the domestic funded debt, payable at the loan office in Massachusetts, on the 1st day of October, 1814, the commissioner of loans was furnished with a draft of the Treasurer of the United States, on the State Bank, Boston, he having at that time a much larger sum than was necessary for this object, deposited to his credit in that bank. The draft was, nevertheless, refused payment by the bank, except upon the condition of paying the public creditors, whose dividends amounted to 100 dollars, or upwards, in treasury notes; and the payment to such of the creditors, as have been paid, is understood to have been made in that way.

For the payment of the dividend, payable at the same loan office, on the 1st day of January, 1815, the treasury was unable, from the causes before stated, to make any other provision than that of treasury notes; and such of the public creditors, as have received their dividends payable on that day, at that loan office, have been paid in those notes.

A statement marked H, is annexed, exhibiting the amount of stock transferred to the Commissioners of the Sinking Fund, and standing to their credit on the books of the treasury, on the 31st December, 1814.

All which is respectfully submitted,

A. J. DALLAS, *Secretary of the Treasury.*

February 6th, 1815.

A.

Statement of the application, during the year 1813, *of the funds provided for the Payment of the Principal and Interest of the Public Debt.*

I. *Payments on account of the principal of the Public Debt:*

Of the domestic debt.

Annual reimbursement of the old six per cent. stock,		$1,007,859 25	
Do. of deferred do.		382,443 74	
			1,390,302 99
Reimbursement of temporary loans,			1,350,000 00
of registered debt, including arrearages of interest,			29 28
Payment of the principal of treasury notes,			4,022,700 00
Stock purchased by the Commissioners of the Sinking Fund, per statement L, annexed to the last annual report, viz:			
Louisiana domestic six per cent. stock,	147,200 00		
Six per cent. stock of 1812,	267,200 00		
		414,400 00	
			7,177,432 27

II. *On account of interest and charges.*

1. Of the domestic debt.

Interest for the year 1813 on the several species of funded debt, as settled at the treasury,		2,519,519 06	
Do. on Louisiana stock domesticated,		139,332 00	
		2,658,851 06	
Do. on temporary loans,		127,067 10	
Do. on treasury notes,		217,225 80	
			3,003,143 96
Interest on converted stock, payable in Amsterdam, guilders 172 0 7, at 40 cents,	68 94		
Do. in London, £454 2*s.* at 4*s.* 6*d.*	2,018 22		
		2,087 16	
Do. on Louisiana stock, from 1st July, 1812, to 30th June, 1813, viz:			
Payable in Amsterdam, guilders 750,000, at 40 cents,	$300,000 00		
Do. in London, £53,241 19*s.* 6*d.* at 4*s.* 6*d.*	236,631 00		
		536,631 00	
Loss in exchange in transferring 600,000 guilders from London to Amsterdam, (cost in London £64,852,)		48,231 11	
Commissions and charges, viz:			
At Amsterdam, guilders 6,154 11, at 40 cents,	$2,461 82		
At London, £1,193. at 4*s.* 6*d.*	5,302 23		
		7,764 05	
			594,713 32
			3,597,857 28
Commissions to agents in America, for purchasing bills,			1,597 94
			3,599,455 22
			$10,776,887 49

TREASURY DEPARTMENT, *Register's Office, February 3d*, 1815.

JOSEPH NOURSE, *Register.*

B.

Statement of the provision made before the 1st day of January, 1814, for the payment of the Principal and Interest of the Public Debt, falling due after that day.

I. *On account of the Foreign Debt.*

1. Cash in the hands of commissioners and agents in Europe, viz:			
In London, on the 31st December, 1813, - -	£99,658, 7s. 4d. at 4s. 6d.	$442,926 07	
In Amsterdam, on the same day, -	Guilders, (a) 502,317 at 40 cents,	200,926 80	
		643,852 87	
2. Amount of payments made at the treasury before the 1st day of January, 1814, for bills which have been protested for non-payment, and which, on that day, had not been repaid into the treasury.			
Amount outstanding previous to the year 1809, as explained in report of February 3, 1809, - - - - - - - - -		$13,357 00	
Ditto of bills purchased in 1810, as explained in report of Feb. 5, 1813, -		8,888 88	
		22,245 88	
			$666,098 75

II. *On account of the Domestic Debt.*

1. Cash in the hands of commissioners deceased, and out of office, - -		7,059 42	
2. Cash in the hands of commissioners in office, and applicable to dividends,		1,549,761 10	
3. Cash in the hands of the Treasurer, as agent for the Commissioners of the Sinking Fund, - - - - - - - - -		261,852 15	
		1,818,672 67	
4. Cash heretofore advanced to a commissioner of loans, no longer in office, for the reimbursement of exchange stock, and remaining unapplied, - - - -		3,821 61	
		1,822,494 28	

The demands to be satisfied out of these funds, on 1st January, 1814, were as follows:

1. Dividends payable by the commissioners of loans, including the dividends due on that day, and exclusive of dividends no longer demandable at their offices, - - - - - - - - -		$1,462,415 38	
2. Dividends on stock standing on the treasury books, beyond the amount advanced to the cashiers for their payment, - - - - -		63,616 79	
3. Unclaimed dividends from the loan offices, payable at the treasury, beyond the amount advanced to the cashiers for their payment, - -		201,355 11	
		1,727,387 28	
			95,107 00
Total amount of provision for the public debt, remaining unapplied on the 31st December, 1813,			$761,205 75

(*a.*) This sum, according to the statements annexed to this and the preceding report, would appear to be 517,822 guilders, 10 stivers, or 15,505 guilders, 10 stivers, more than here stated. This difference arises from an error in the statement D, of remittances for the year 1813, annexed to the last annual report; the sum of 15,505 guilders, 10 stivers, there set down as so much remitted to Amsterdam in 1813, being, in fact, a part of the sum of 300,000 guilders, included in statement D, of remittances for the year 1812, annexed to the preceding annual report; and the two several sums of $6,405 80, and $481 78, contained in statement D, of remittances annexed to the annual report for the year 1814, were additional payments made in 1813, on account of the sum of 300,000 guilders, included in statement D, of remittances for the preceding year. The result of this transaction is, that the sum of 15,505 guilders, 10 stivers, appears to have been remitted more than was actually remitted; which is corrected by stating the balance in the hands of the commissioners at Amsterdam at its true amount as above, 502,317 guilders, instead of 517,822 guilders, 10 stivers, which the statement of remittances would produce, and the amount of this sum of 15,505 guilders, 10 stivers, which is, at par, in dollars, 6,202 20, has been over stated as a gain in exchange on the remittances of the year 1813, and is corrected, by deducting that sum, in the body of the present report, from the amount of gain on exchange, as exhibited in the statement D, annexed to the report of last year.

TREASURY DEPARTMENT, *Register's Office, February* 3, 1815.

JOSEPH NOURSE, *Register.*

C.

List of Warrants drawn according to law, during the year 1814, *on the Treasurer of the United States, on account of the payment of Interest on Louisiana Stock.*

Warrants.		In whose favor issued.	Amount.
Number.	Date.		Dollars Cts.
7704	September 20, 1814, -	Samuel Flewelling, - -	161,443 46
7705	" " -	Do. - -	403 60
			$161,847 06

Included in the foregoing, is the following warrant for commission to the agent who purchased the bills of exchange:

No. 7705, September 20, Samuel Flewelling, - - - - - $403 60

List of Warrants drawn according to law, during the year 1814, *on the Treasurer of the United States, on account of the Reimbursement and Interest of the Domestic Debt.*

Warrants.		In whose favor issued.	Amount.
Number.	Date.		Dollars. Cts.
6978	March 24, 1814, -	William White, - - -	330,652 20
7349	June 14, " -	William Whann, - - -	30,000 00
7366	" 18, " -	Robert Habersham, - - -	1,700 00
7367	" " " -	Thomas Lehre, - - -	52,000 00
7368	" " " -	William Gardner, - - -	6,000 00
7374	" 21, " -	Sherwood Haywood, - - -	1,400 00
7383	" 24, " -	Edward Hall, - - -	105,838 04
7384	" " " -	John Stockton, - - -	570 00
7385	" " " -	James Ewing, - - -	4,200 00
7386	" " " -	William Few, - - -	290,000 00
7394	" 27, " -	Jonathan Smith, - - -	37,080 99
7395	" " " -	William Whann, - - -	33,145 10
7396	" " " -	Thomas T. Tucker, - - -	5,699 46
7527	July 7, " -	Robert Habersham, - - -	3,475 00
7710	Sept. 21, " -	William Gardner, - - -	6,600 00
7711	" " " -	Benjamin Austin, - - -	200,000 00
7712	" " " -	Christopher Ellery, - - -	11,500 00
7713	" " " -	Jonathan Bull, - - -	17,500 00
7714	" " " -	Sherwood Haywood, - - -	2,000 00
7715	" " " -	Thomas Lehre, - - -	55,000 00
7716	" " " -	Robert Habersham, - - -	3,500 00
7736	" 26, " -	Jonathan Smith, - - -	37,036 71
7737	" " " -	Thomas Nelson, - - -	13,000 00
7738	" " " -	William White, - - -	345,000 00
7739	" " " -	James Ewing, - - -	5,000 00
8079	Dec. 22, " -	Benjamin Austin, - - -	315,000 00
			$1,912,897 50
6976	March 24, " -	T. T. Tucker, stock purchased, $467,479 29	
7381	June 23, " -	Do. do. do. do. 551,227 43	
7740	Sept. 26, " -	Do. do. do. do. 492,394 41	
8070	Dec. 16, " -	Do. do. do. do. 492,394 41	
			2,003,495 54
8080	" 22, " -	Do. do. sales of public lands,	1,021,058 19
			$4,937,451 23

List of Warrants drawn according to law, in the year 1814, *on the Treasurer of the United States, on account of the reimbursement of temporary loans.*

Warrants.		In whose favor issued.	Amount.
Number.	Date.		Dollars Cts.
7947	Novr. 16, 1814, -	James Cox, - - - -	100,000 00
7963	" 22, " -	John Dawson, - - - -	150,000 00
			$250,000 00

List of Warrants drawn according to law, in the year 1814, *on the Treasurer of the United States, on account of the interest on Temporary Loans.*

Warrants.		In whose favor issued.	Amount.
Number.	Date.		Dollars. Cts.
6822	January 12, 1814,	Levi Cutler,	750 00
6823	" " "	State Bank, Boston,	14,307 06
6824	" " "	John Dawson,	2,250 00
6832	" 13, "	Bank of Baltimore,	2,250 00
7141	April 8, "	Do.	1,500 00
7142	" " "	John Dawson,	2,250 00
7143	" " "	State Bank, Boston,	7,500 00
7144	" " "	Levi Cutler,	750 00
7575	July 25, "	Do.	750 00
7576	" " "	John Dawson,	2,250 00
7577	" " "	Bank of Baltimore,	1,500 00
7578	" " "	State Bank, Boston,	7,500 00
7866	October 8, "	Bank of Baltimore,	1,500 00
7867	" " "	Levi Cutler,	750 00
7868	" " "	John Dawson,	2,250 00
7870	" " "	State Bank, Boston,	7,500 00
7967	Novem. 25, "	Bank of Baltimore,	750 00
8040	Decem. 3, "	John Dawson,	1,491 84
			$57,798 90

List of Warrants drawn according to law, in the year 1814, *on the Treasurer of the United States, on account of paying of the Principal and Interest of Treasury Notes.*

Warrants.		In whose favor issued.	Amount.
Number.	Date.		Dollars. Cts.
6855	January 24, 1814,	Benjamin Austin,	210,800 00
6861	" 27, "	William Few,	558,409 20
6969	March 18, "	Robert Habersham,	210,800 00
6979	" 24, "	William White,	66,402 00
7212	April 27, "	Do. do.	31,620 00
7668	Septr. 14, "	Do. do.	111,513 20
7864	October 8, "	Do. do.	22,977 20
7908	" 26, "	Do. do.	10,540 00
7909	" " "	Benjamin Austin,	527,000 00
7929	Novr. 8, "	William Few,	347,820 00
7930	" " "	William White,	86,131 80
7951	" 16, "	William Few,	105,400 00
7958	" 17, "	William White,	283,526 00
8009	" 26, "	Edward Hall,	105,400 00
8023	Decr. 1, "	Robert Habersham,	105,400 00
8077	" 19, "	William White,	196,044 00
			$2,979,783 40

RECAPITULATION.

Interest on Louisiana Stock,	$161,847 06
Reimbursement and interest of the domestic debt,	4,937,451 23
Reimbursement of temporary loans,	250,000 00
Interest on temporary loans,	57,798 90
Principal and Interest of treasury notes,	2,979,783 40
	$8,386,880 59

TREASURY DEPARTMENT, *Register's Office, February* 3, 1815.

JOSEPH NOURSE, *Register.*

D.

Amount of Remittances, during the year 1814, *on account of Interest on Louisiana Stock in Europe.*

25,139 13 5	pounds sterling,	10¼ per cent. discount,		$100,000 00
5,600 00 0		11 ditto,		22,151 11
10,046 6 5		12 ditto,		39,292 35
40,785 19 10			Cost,	$161,443 46

Applied to remittances,	$161,443 46
Paid agents for commissions,	403 60
Amount of warrants issued in the year 1814, on account of the interest on Louisiana stock, as per preceding statement C,	$161,847 06

Gain in Exchange.

40,785 19 10 pounds sterling, at par,	$181,271 07
Paid for remittances, as above,	161,443 46
Gain in exchange in 1814,	$19,827 61

TREASURY DEPARTMENT, *Register's Office, February* 3, 1815.

JOSEPH NOURSE, *Register.*

E.

Statement of Repayments into the Treasury, during the year 1814, *on account of the Public Debt.*

Warrants. Date.	Warrants. Number.	On whom drawn.	Principal Amount.
December 31, 1814,	2237	On William White, commissioner of loans, Pennsylvania, out of moneys remaining in his hands unexpended, which were heretofore advanced for the payment of principal and interest of treasury notes,	$283,526 00
" " "	2236	On John W. and Gilbert Russell, being on account of their bill of exchange for £2,000 sterling on Conway and Davidson, dated September 10, 1810, returned protested,	2,810 65
			$286,336 65

TREASURY DEPARTMENT, *Register's Office, January* 31, 1815.

JOSEPH NOURSE, *Register.*

F.

An estimate of the application, made in the year 1814, *of the funds provided for the payment of the Principal and Interest of the Public Debt.*

1. *On account of the Principal.*

1.	Reimbursement of the old six per cent. and deferred stocks, estimated at	$1,475,635 90	
2.	Do. of temporary loans	250,000 00	
3.	Do. of principal of treasury notes,	2,558,100 00	
			4,283,735 90

2. *On account of Interest and Charges.*

1.	Interest on domestic funded debt, estimated at		$3,732,130 93	
2.	do. on Louisiana stock domesticated,		161,868 00	
3.	do. on temporary loans,		57,798 90	
4.	do. on treasury notes,		138,137 40	
5.	Interest and charges on Louisiana stock, payable in London and Amsterdam,	$496,009 71		
	Commissions to agents in America, purchasing bills,	403 60		
			496,413 31	
				4,586,348 54
				$8,870,084 44

TREASURY DEPARTMENT, *Register's Office, February* 3, 1815.

JOSEPH NOURSE, *Register.*

G.

An estimate of the funds provided before the 1st January, 1815, for the payment of principal and interest of the Public Debt, falling due after that day.

I. *On account of the Foreign Debt.*

Cash in the hands of commissioners and agents in Europe, and remittances outstanding on the 31st December, 1813, per preceding statement B,			$643,852 87
The remittances made during the year 1814, per preceding statement D, were—			
To London,	£40,785 19*s.* 10*d.* at 4*s.* 6*d.*		181,271 07
To be accounted for,			$825,123 94
Amount applied during the year 1814, per preceding estimate F, is calculated to have been, for interest and charges in Europe, at			496,009 71
The balance in the hands of agents in Europe, or in remittances outstanding, may therefore be estimated, on the 31st December, 1814, at			329,114 23
The amount of protested bills outstanding, and unrecovered on 31st Dec. 1813, was	$22,215 88		
The amount that was recovered in 1814 on account of J. W. and G. Russell's protested bill for £2,000 sterling,	2,810 65		
And left outstanding and unrecovered, on the 31st December, 1814,			19,135 23
			348,549 46

II. *From which deduct, on account of Domestic Debt,*

For amount short advanced for the payment of dividends on the said debt, consisting principally of unclaimed dividends payable, but not demanded at the treasury,	337,056 60
	$11,492 86

TREASURY DEPARTMENT, *Register's Office, February* 3, 1815.

JOSEPH NOURSE, *Register.*

H.

A General Statement of the several Stocks transferred to the United States, to the 31st December, 1814, the interest on which, by the acts of 8th May, 1792, and 3d March, 1795, is appropriated for the redemption of the Public Debt.

	Old six per cent. stock.	3 per cent. stock.	Deferred 6 per cent. stock.	5 per cent. stock.	Five and a half per cent. stock.	Four and a half per ct. stock.	4 per cent. stock.	Navy 6 per cent. stock.	8 per cent. stock.	Exchanged 6 per cent. stock.	Converted 6 per ct. stock.	Louisiana 6 per. ct. stock.	6 per. ct. stock of 1812.	Amount of the several species of stock.
Reimbursement of the foreign debt to 31st Dec. 1809,	-	-	-	8,200,000	-	820,000	3,180,000	-	-	-	-	-	-	12,200,000 00
" of the Navy six per cent. stock,	-	-	-	-	-	-	-	711,700	-	-	-	-	-	711,700 00
" of the five and a half per cent. stock,	-	-	-	-	1,751,742 56	-	-	-	-	-	-	-	-	1,751,742 56
" of the four and a half per cent. stock,	-	-	-	-	-	176,000	-	-	-	-	-	-	-	176,000 00
" of the eight per cent. stock,	-	-	-	-	-	-	-	-	5,302,900	-	-	-	-	5,302,900 00
" of the exchanged six per cent. stock,	-	-	-	-	-	-	-	-	-	5,993,343 50	-	-	-	5,993,343 50
" of the converted six per cent. stock,	-	-	-	-	-	-	-	-	-	-	1,859,770 70	-	-	1,859,770 70
Purchased with moneys received on account of surplus duties to the end of 1790,	439,016 12	401,072 90	631,786 86	-	-	-	-	-	-	-	-	-	-	1,471,875 88
Purchased on account of the loan of $2,000,000, of 12th August, 1790,	353,604 95	31,731 94	137,588 66	-	-	-	-	-	-	-	-	-	-	522,925 55
Ditto, out of the interest fund, or applied therefrom,	140,588 08	79,055 79	132,625 59	-	95,757 44	-	-	-	-	-	-	326,500	324,200	1,098,726 90
" out of moneys arising from imports and tonnage, and from the sale of public lands,	-	-	-	-	-	-	-	-	1,056,700	300,007 62	-	-	-	1,356,707 62
In payment for lands sold under certain acts of Congress,	65,308 79	85,877 91	20,968 90	-	1,400 00	-	-	-	122,900	700 00	80 00	-	-	297,235 60
" for lands on Lake Erie, sold to the State of Pennsylvania,	60,449 44	60,718 25	30,224 72	-	-	-	-	-	-	-	-	-	-	151,392 41
In payment of certain balances which originated prior to the present constitution,	7,220 63	7,187 64	16,936 17	-	-	-	-	-	-	-	-	-	-	31,344 44
In the payment of commutation of certain military officers, placed on the pension list,	14,934 22	10,472 40	7,467 09	-	-	-	-	-	-	-	-	-	-	32,873 71
In discharge of debts due to foreign officers,	186,988 23	22,438 58	-	-	-	-	-	-	-	-	-	-	-	209,426 81
Ditto of the registered debt, per act of 12th June, 1798,	86,566 54	-	-	-	-	-	-	-	-	-	-	-	-	86,566 54
Ditto of loan office and final settlement certificates, per the same act,	55,888 98	-	27,581 84	-	-	-	-	-	-	-	-	-	-	83,470 82
Stock arising from specie paid for services and supplies, prior to the 4th March, 1789,	515,460 94	-	-	-	-	-	-	-	-	-	-	-	-	515,460 94
Unapplied of 660,000 dollars, six per cent. stock, remitted on account of the Dutch debt in 1795,	20,000 00	-	-	-	-	-	-	-	-	-	-	-	-	20,000 00
Total amount to the credit of the commissioners of the sinking fund, to 31st December, 1814,	1,946,026 92	698,555 41	1,005,179 83	8,200,000	1,848,900 00	996,000	3,180,000	711,700	6,482,500	6,294,051 12	1,859,850 70	326,500	324,200	33,873,463 98

TREASURY DEPARTMENT, *Register's Office, February* 3, 1815.

JOSEPH NOURSE, *Register.*

I.

Statement of moneys arising from the interest on stock transferred to the United States, being the amount drawn by the agent to the Trustees, for the redemption of the public debt, during the year 1814, pursuant to the act of May 8, 1792, agreeably to statements made at the treasury.

1814. March 24,	warrant No. 6976,	per treasury statement,	No. 28,411,	- - -	$467,479 29
June 23,	do. 7381,	per do.	No. 28,803,	- - -	551,227 43
Sept. 26,	do. 7740,	per do.	No. 29,226,	- - -	492,394 41
Dec. 16,	do. 8070,	per do.	No. 29,610,	- - -	492,394 41
					$2,003,495 54

TREASURY DEPARTMENT, *Register's Office, February 3, 1815.*

JOSEPH NOURSE, *Register.*

K.

Statement of moneys drawn by the Agent for the Trustees for the redemption of the public debt, in the year 1814, being on account of moneys received into the treasury, from the sale of public lands, pursuant to the act of March 3, 1795, agreeably to statements made at the treasury.

1814. December 22,	warrant No. 8080,	per statement	No. 29,610,	- - - -	$1,021,058 19

TREASURY DEPARTMENT, *Register's Office, February 3, 1815.*

JOSEPH NOURSE, *Register.*

L.

Statement of Treasury Notes which became payable in the year 1814, and which were paid, or the moneys advanced from the treasury for their payment, during that year.

Times when payable.	Where payable.					Total.
	Boston.	New York.	Philadelphia.	Baltimore.	Savannah.	
February 1, 1814. -	200,000	529,800	-	-	-	$729,800
April 1,	-	-	42,000	-	200,000	242,000
" 11, -	-	-	21,000	-	-	21,000
May 1, -	-	-	30,000	-	-	30,000
September 1, -	-	-	100,000	-	-	100,000
" 11, -	-	-	5,800	-	-	5,800
October 11, -	-	-	21,800	-	-	21,800
November 1, -	500,000	-	10,000	-	-	510,000
" 11, -	-	330,000	81,700	-	-	411,700
" 21, -	-	100,000	186,000	-	-	286,000
Dec. 1, -	-	-	-	100,000	-	100,000
" 11, -	-	-	-	-	100,000	100,000
Dollars,	700,000	959,800	498,300	100,000	300,000	$2,558,100

M.

Statement of Treasury Notes, which became payable in the year 1814, and on the 1st January, 1815, which were not paid.

Times when payable.	Where payable.			Total.
	Boston.	New York.	Philadelphia.	
1814. November 21, -	-	-	83,000	$83,000
December 1, -	600,000	370,000	366,200	1,536,200
" 11, -	-	100,000	600,000	700,000
" 21, -	30,000	-	-	30,000
1815. January 1, -	-	400,000	50,000	450,000
Dollars,	630,000	1,070,000	1,099,200	$2,799,200

13th Congress.] No. 445. [3d Session.

MINT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 23, 1815.

TREASURY DEPARTMENT, *February* 22, 1815.

SIR:

I have the honor to transmit, herewith, a letter from the acting Comptroller of the Treasury, accompanied with sundry statements, which have been prepared in obedience to the act, entitled "An act establishing a mint, and regulating the coins of the United States," passed April 2d, 1792.

I have the honor to be, very respectfully, sir, your obedient servant,

A. J. DALLAS.

The Hon. the SPEAKER *of the House of Representatives.*

TREASURY DEPARTMENT, *Comptroller's Office, February* 22, 1815.

SIR:

The statements marked A, B, and C, have been prepared pursuant to the seventh section of an act of Congress, passed the 2d of April, 1792, entitled "An act establishing a mint, and regulating the coins of the United States." They contain all the information, relative to the transactions of the mint, which the settlements made at the treasury enable me to afford.

I have the honor to be, sir, with great respect, your obedient servant,

NATHAN LUFBOROUGH, *Acting Comptroller.*

ALEXANDER JAMES DALLAS, Esq. *Secretary of the Treasury.*

A.

Statement exhibiting the balance of Gold and Silver Bullion remaining in the hands of the officers of the Mint on the 31st December, 1813; the amount deposited from 1st January to 31st December, 1814; the different species of coins made and paid on account of deposites, allowance for wastage, and the balance remaining in the hands of the officers of the Mint on the 31st December, 1814, to be accounted for on a future settlement.

	Oz. Dwt. Gr.	Dolls. Cts. M.
Balance of gold bullion, &c. remaining in the hands of the officers of the mint on 31st December, 1813,	1,169 09 05	20,788 16 5
Gold bullion deposited from the 1st January to the 31st December, 1814,	3,262 02 06	57,993 08 5
Total amount,	4,431 11 11	78,781 25 0
Amount paid for deposites of gold from 1st January to 31st December, 1814,		117,559 08 0
Add gold coins in the hands of the treasurer of the mint on December 31st, 1814,		5,078 86 0
		122,637 94 0
Deduct this sum, being a balance of gold coins in the hands of the officers of the mint 31st December, 1813,	*Dolls. cts. mills.* 43,624 41 5	
And this sum, being the amount of a treasury warrant, issued to cover wastage in the coinage of gold,	1,743 52 5	
		45,367 94 0
Gold coins made at the mint from 1st January to 31st December, 1814, viz: half eagles, 15,454. Weight and value,	*ozs. dwts. grs.* 4,346 08 18	77,270 00 0
Gold bullion in the hands of the officers of the mint on the 31st December, 1814,	68 17 06	1,221 96 0
Profit and loss account for this sum allowed for wastage in the coinage of gold in 1814,	16 05 11	289 29 0
As above,	4,431 11 11	78,781 25 0
Balance of silver bullion, &c. remaining in the hands of the officers of the mint, 31st December, 1813,	86,726 05 17	100,067 45 5
Silver bullion deposited from 1st January to 31st December, 1814,	404,994 00 00	467,300 91 5
Total amount,	591,720 05 17	567,368 37 0
Amount paid for deposites of silver from 1st January to the 31st December, 1814,		600,162 48 5
Add silver coins in the hands of the officers of the mint on 31st December, 1814,		27,360 20 5
		627,522 69 0
Deduct this sum, being a balance of silver coins in the hands of the treasurer of the mint, 31st December, 1813,	*Dolls. cts. mills.* 63,453 27 00	
And this sum, being the amount of treasury warrant, issued to cover wastage in the coinage of silver,	2,381 92 00	
		65,835 19 0
Silver coins made at the mint from 1st January to 31st December, 1814, viz: half dollars, 1,039,075, and dimes, 421,500. Weight and value,	*ozs. dwts. grs.* 486,795 16 18	561,687 50 0
Silver bullion in the hands of the treasurer of the mint 31st December, 1814,	2,995 11 06	3,455 04 0
Profit and loss account for this sum, allowed for wastage in coinage of silver in 1814,	1,928 17 17	2,225 63 0
As above,	491,720 05 17	567,368 17 0

COMPTROLLER'S OFFICE, *February* 16, 1815.

ANDREW ROSS, *Clerk.*

B.

Dr. *The Mint of the United States in account of Copper purchased and coined, from the commencement of the Institution to the 31st of December, 1814.* Cr.

	TROY WEIGHT.	COST OF COPPER.		TROY WEIGHT.	Value of Copper at the rate of 7 dwts. to a cent.
	lbs. oz. dwts.	Dollars. Cents.		lbs. oz. dwts.	Dollars. Cents.
To amount of rough copper and copper planchettes, purchased from the commencement of the institution to the 31st December, 1813, per statement marked B, accompanying the Comptroller's letter of the 4th of April, 1814, to the Secretary of the Treasury, - - - - - - - -	877,688 01 11	246,472 37	By amount of rough copper and copper planchettes, accounted for from the commencement of the institution to the 31st December, 1813, per statement accompanying the Comptroller's letter of April 4, 1814, to the Secretary of the Treasury, - -	862,180 0 10	281,620 19
			By amount of cents charged by the secretary of the mint, as delivered to the Treasurer of the United States during the year 1814, viz:		
			Cents.		
			In the quarter ending 31st December, - 357,850	10,436 8 10	3,578 30
				872,616 9 00	285,198 49
			By balance, being the weight of copper planchettes spoiled in striking. Planchettes weighing more than 7 dwts. and copper unaccounted for, - -	5,071 4 11	
To balance gained on copper coinage, - - -	- - -	38,726 12			
	877,688 01 11	285,198 49		877,688 1 11	285,198 49

COMPTROLLER'S OFFICE, *February* 16, 1815.

ANDREW ROSS, *Clerk.*

C.

Summary Statement exhibiting the value of Coins made at the Mint; the amount of disbursements on account of the establishment; the amount allowed for wastage; the amount retained of deposites; and the amount gained on the coinage of copper, from the commencement of the institution to the 31st December, 1814.

	Dollars. Cts.	Dolls. Cts. M.
Value of gold, silver, and copper coins, made at the mint to the 31st December, 1813,	- -	12,806,644 49
Value of gold coins made from 1st January to 31st December, 1814, per account A,	77,270 00	
Value of silver coins made from do. to do. do. -	561,687 50	
Value of copper coins made from do. to do. do. B,	3,578 30	
		642,535 80
Total value of gold, silver, and copper coins, - -	- -	13,449,180 29
Nett charge on the coinage of gold, silver, and copper, to the 31st December, 1813, per account rendered, - - - - - - - - -	457,700 47	
Add amount gained on the coinage of copper to the same period, do. - -	38,848 65	
	496,549 12	
From which deduct amount of wastage on gold and silver to 31st December, 1813, - - - - - - - - - $48,695 73.5		
To the above add the amount retained from deposites to the same period, - - - - - - - - - 4,833 71.5		
	53,529 45	
		443,019 67
Add amount disbursed on account of the establishment from January 1st to 31st December, 1814, - - - - - - - - - -	- -	18,991 14
Add, also, the amount of wastage on gold and silver to the 31st December, 1813, -	48,695 73.5	
Do. from 1st January to 31st December, 1814, - - - - -	2,514 92	
	51,210 65.5	
From the above deduct the amount retained from deposites to 31st December, 1813, - - - - - - - - - $4,833 71.5		
Also, amount retained from 1st January to 31st December, 1814, - 63 76.5		
	4,897 48	
		46,313 17.5
		508,323 98.5
Deduct amount gained on the coinage of copper from the commencement of the institution to the 31st December, 1814, per account rendered for the year 1813, -	- -	38,848 65
Nett amount chargeable to the coinage of gold, silver, and copper, from the commencement of the institution to the 31st December, 1814, including cost of lots, buildings, machinery, &c. - - - - - - - - - -	- -	$469,475 33.5

COMPTROLLER'S OFFICE, *February* 16, 1815.

ANDREW ROSS, *Clerk.*

13th CONGRESS.] No. 446. [3d SESSION.

PROTECTION TO MANUFACTURES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 25, 1815.

To the Honorable the Senate and House of Representatives of the United States in Congress met, the memorial of the manufacturers of the city and county of Philadelphia respectfully showeth:

That your memorialists, while filled with joy and exultation for the restoration of the inestimable blessing of honorable peace to their country, cannot divest themselves of anxiety and dread for the fate of the infant manufactures, whose existence and prosperity are unquestionably of vital importance to the whole community. That, trusting to Providence, to the wisdom and protection of your honorable body, and to their own industry, they look forward, with hope, to the permanent establishment of such manufactures as shall render the United States independent on foreign nations for the necessaries and comforts of life.

That, confiding implicitly in the wisdom and patriotism of your honorable body, your memorialists will not presume to suggest any particular measure, but will content themselves with observing, that every civilized nation has thought proper, by legislative acts, to afford to the industry of their respective countries that protection and support necessary to bring forth to maturity the establishment of manufactures necessary to their existence and prosperity. The intimate connexion of the agricultural with the manufacturing interest, and the extreme importance of a competent supply, in times of war, for the army and navy of the United States, without dependence on foreign aid, will be so obvious to your honorable body as to require no comment on the part of your memorialists.

But your memorialists respectfully beg leave to call the attention of your honorable body to the existence and correction of an abuse, which is, at the same time, destructive of the revenue of the United States, highly injurious to the honest merchant, and, if persisted in, will render entirely useless any law enacting protecting duties. This abuse is the introduction, through the custom houses of our country, of merchandise subject to ad valorem duties, at from one-fourth to one-half of their value. This enormity, practised in various shapes, cannot be checked

by any provision of the present revenue laws, and it is to the wisdom of your honorable body, alone, that your memorialists and the country can look for a competent remedy. This remedy may probably be found in the substitution of specific for ad valorem duties, or in the establishment of a board, at each custom house, possessing the requisite power; which board might be composed of the collector and naval officer, and one respectable competent individual capable of deciding on the value of merchandise imported. The extraordinary expense to be borne by the merchandise imported.

Your memorialists respectfully add, that, in making the above suggestion, they resign themselves, with perfect confidence, to the better judgment of your honorable body. And for the welfare of your honorable body your memorialists will ever sincerely pray.

THOMAS GILPIN, *and others.*

13th CONGRESS.] **No. 447.** [3d SESSION.

ESTIMATED REVENUES FOR 1815:

Loan, New Issue of Treasury Notes, and the Prohibition of the Exportation of Specie, recommended.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 25, 1815.

TREASURY DEPARTMENT, *February* 20, 1815.

SIR:

I have the honor to acknowledge the receipt of your letter, dated the 15th instant, which, in consequence of the termination of the war, requests, in behalf of the Committee of Ways and Means, "a view of the probable receipts from imports and tonnage, during the year 1815, and any other information that may enable the committee to decide on the measures necessary to meet the unexpected and fortunate change which peace must produce in the resources of the United States." It has hitherto been my arduous and painful employment to suggest to your consideration, measures for relieving the embarrassments of the treasury, with a view to the expenditures of a protracted war. And you will readily believe, that, on every account, personal as well as public, I join you, most sincerely, in rejoicing at an event which brings with it an immediate alleviation of the pressure upon this Department, as well as a general assurance of national honor and prosperity.

The objects which claimed the attention of the committee, in my former communications, were, 1st, The state of the public credit; 2d, the state of the circulating medium; and, 3d, the ways and means to defray the various expenses of the Government.

1. The public credit was depressed during the war, owing to several causes that must now cease to operate. All the circumstances, internal and external, which were calculated to excite doubt as to the duration, or as to the issue of the contest, in the minds of the cautious and the timid, have passed away; and, in their place, the proofs of confidence begin already to appear, with practical advantage. While it was doubtful to what extent the public exigencies would require the aid of loans, those persons who retained the means of lending, either feared, or affected to fear, the eventual security of the Government; and even the exemplary display of the national resources, which has been made during the present session of Congress, for the benefit of the public creditors, was curtailed of its natural effect, in the resuscitation of public credit, by the countervailing influence of causes which it is unnecessary to specify. But when the whole amount of the public debt, incurred during the war, is fixed and ascertained; when it is known that ample provision is made for the punctual payment of the interest, and for the gradual extinguishment of the principal of the debt; and when, above all, it is seen that Congress is inflexible in its adherence to the faith and policy of the legislative pledges, the public credit of the United States will stand upon a basis the most durable and the most honorable.

2. The difficulties of the national circulating medium, remain, however, to be encountered, under circumstances which the Government cannot control. The effects of the peace will certainly restore a metallic medium; but, until that result be produced, the only resource, for all the pecuniary transactions of the treasury, as well as of individuals, will be the issues of treasury notes, and the notes of the State banks. If, indeed, the State banks were soon to resume their payments in specie; or if they were again to give credit and circulation to the notes of each other, throughout the United States; and if they were, moreover, able and willing to accommodate the fiscal views of the Government, (which I do not permit myself for a moment to doubt) a total dependence upon those institutions, however impolitic in the abstract, would be practically safe and beneficial. But if, on the other hand, the notes of the State banks shall continue limited, in circulation and use, to the city, the town, or the State, in which they are issued, it must be obvious, that they cannot answer the purposes of a national medium; and that the receipt of such notes, in payments for duties of import, or internal duties, will convert the public revenue, which is destined for general uses abroad, as well as at home, into a local fund, that may not be wanted where it exists, and cannot be applied where it is wanted. It is, nevertheless, in the power of Congress to obviate, in a considerable degree, this difficulty, by authorizing the payment of a reasonable rate of exchange, upon the transfer of its revenue from the places of collection and deposite, to the places of demand and employment; and I respectfully recommend the expedient to the consideration of the Committee of Ways and Means.

The alternative, or concurrent resource of treasury notes, for a national circulating medium, has, on other occasions, been considered. The security of the Government must always, upon every reasonable and candid estimate, be deemed superior to the security of any private corporation; and, so far as treasury notes bear an interest, and are receivable in the payment of duties and taxes, they are evidently more valuable than bank notes, which do not possess those characteristics. But the machinery of a bank is calculated to give an impulse and direction to its issues of paper, which cannot be imparted by the forms of the treasury, or any merely official institution, to the paper of the Government. In the operations of a bank, too, the facilities of bank credits supply the place, in a very important degree, of the issues of notes: so that a bank loan of thirty millions of dollars, for instance, would, probably, require no greater issue than six millions of dollars in notes. On the contrary, the whole amount of whatever sum is to be raised by an issue of treasury notes, must be actually sent, in the form of treasury notes, into the market; through the various channels of credit or demand. It is, however, to be admitted, that an issue of treasury notes, not greatly exceeding, in amount, the demand created for them by the duties and taxes, for which they are receivable, can be annually sustained; but, if the amount exceeds, or even equals, the amount of that demand, the revenue will generally be absorbed by the notes, before it reaches the treasury; the holder of the treasury notes being thus paid, in preference, and often to the exclusion, of every other public creditor, and the other branches of the public service being thus deprived of the contemplated means for their support.

It is proper here to observe, that the actual issue of treasury notes on this day, (including those due and unpaid, those which are daily becoming due, and those which have been ordered, but are not yet signed) amounts to the sum of $18,637,436 80 cents, and the amount will be constantly augmenting. If, therefore, the revenue for the year 1815, enriched by the duty on imports, and by the other beneficial effects of the peace, should amount to twenty

millions of dollars, it is still evident that the whole of the revenue might be expended in the single purpose of paying the treasury note debt; leaving every other object of the Government to be provided for by loans, or by new issues of treasury notes.

Having suggested the difficulty and the danger, I cannot presume to dwell upon any expedient for relief, which Congress has already refused to adopt; but I take the liberty, with deference and respect, to renew the recommendation of the plan that was submitted to your consideration, in my letter of the 17th of January last,* under a belief, that, considering the outstanding amount of treasury notes, any new issue should be made to rest upon a basis that will enable the Government to employ it, both as a circulating medium, and as the means of raising money in aid of the revenue. How far a power given to fund the treasury notes, upon an advanced interest, or to pass them in payment of taxes and duties, will be sufficient for the purposes contemplated, without providing other means of payment by regular instalments, I must submit to the judgment of the committee.

3. The ways and means to defray the various expenses of the Government; for 1815, will consist of the revenue which will be actually received at the treasury during that year. It is not intended, on the one hand, to take into view the balances due upon the appropriations of preceding years, nor, on the other hand, to take into view the revenue which will accrue in the present year, but which will not be payable until the year 1816.

The direct amelioration of the resources of the country, in consequence of the peace, applies principally to the item of the duties on import and tonnage. The effect, however, must be confined, with immaterial exceptions, for 1815, to two-thirds, or the eight concluding months of the year. The West India trade will produce little, and the European trade nothing, by way of revenue, before the first of May next. Some outstanding adventures beyond the Cape of Good Hope, will hardly be brought home, upon the intelligence of peace, before the present year has expired. Considering, therefore, that a credit of eight, ten, and twelve months, is allowed for the duties on merchandise imported from Europe, and that a credit of three and six months is allowed for the duties on merchandise imported from the West Indies, it is evident that, whatever may be the amount accruing on merchandise imported from Europe, for the year 1815, the actual receipts at the treasury cannot be great; that the whole of the duties accruing on merchandise imported from the West Indies, before the first of July, will be actually received at the treasury in the year 1815; and that one moiety of the amount of the duties on merchandise imported from the West Indies, between the first of July and the first of October, will, also, be received at the treasury in the year 1815.

The average of the nett revenue of the customs which accrued for the three years, 1806, 1807, and 1808, was more than fourteen millions of dollars for each year; and a similar average for the three succeeding years, 1809, 1810, and 1811, was about nine millions of dollars for each year. But the first period was one of uncommon commercial prosperity, when the United States were the only neutral nation, and cannot be taken as the basis of an estimate for the present time, when the other nations of the world are, also, at peace. The second period was embarrassed by commercial restrictions; but, probably, the effect of those embarrassments upon the revenue, were counterbalanced by the advantages of our neutrality. It is thought, therefore, upon the whole, that, in a state of general peace, the customs operating upon the single duties would not have produced, before the American war, more than a sum between nine and ten millions of dollars annually. But the comparatively small quantity of foreign merchandise at present in the American market, would, probably, give rise to an extraordinary amount of importations during the first year of peace, equal, at least, to the supply of two years; if the fact, that the double duties are limited in their continuance to a year after the termination of the war, did not operate as a check upon importations, beyond what may be requisite for the consumption of the current year. These counteracting causes may, therefore, be reasonably supposed to neutralize the force of each other, and, consequently, to refer and confine any estimate of the double duties upon merchandise, imported in the year 1815, to the amount of the importations for the consumption of a single year.

Under these views it is estimated that the produce of the customs, during the first twelve months of peace, will amount, with double duties, to a sum between eighteen and twenty millions of dollars. Of that period, ten months occur in the year 1815; but, as the importations can only partially commence, for the space of two months, and cannot reach their average extent for three or four months, the fair proportion of time, to form the ground of an estimate, will be (as already suggested) eight months of the year 1815. Upon this scale of computation, the product of the customs, which will *accrue* from the first of May to the thirty-first of December, 1815, will, probably, be 13,500,000 dollars; but there must be added to that sum, the estimated amount of customs accruing, independent of the effects produced by the peace, from the first of January to the first of May, to wit, 1,500,000 dollars; making the aggregate of the revenue of the customs, accruing in the year 1815, about fifteen millions of dollars.

It remains, however, to present an estimate of the amount of the customs, which will not only accrue, but which will be actually received at the treasury in the year 1815. The extent of the commerce, which is expected to be opened, and the effect of the credits which are allowed for the payment of duties, for the year 1815, have been already explained; the estimate, therefore, assumes the following form:

1. The total revenue of the customs, accruing in the year 1815, being, as above stated, - -	$15,000,000
It is estimated, that, of that sum, there will become payable, and will actually be received into the treasury, in the year 1815, in the manner exhibited in the annexed schedule, marked A, about	$3,500,000
2. That, on account of custom house bonds outstanding at the end of the year 1814, which, in the letter from this Department, dated the 17th of January, 1815, was reserved to meet the unsatisfied appropriations of that year, there will be received, during the year 1815, near - -	3,000,000
Making the total amount of the actual receipts into the treasury, from the customs, for the year 1815,	$6,500,000

The ways and means of the treasury for 1815, provided and payable during the year, may now be presented in a view essentially different from that which was necessarily taken in the letter from this Department, dated the 17th of January last, while contemplating a continuance of the war.

1. The duties on imports and tonnage will, probably, produce a sum, inclusive of that receivable for duties which accrued prior to the present year, of about - - - - - - - -	$6,500,000
2. The direct tax, instead of a sum of two millions of dollars, will probably give to the treasury, in the year 1815, in consequence of the facilities of the peace, a sum of about - - -	2,500,000
3. The internal duties, old and new, and postage, instead of a sum of 7,050,000 dollars, will probably give to the treasury, in the year 1815, in consequence of the facilities of the peace, a sum of about - - - - - - - - - - - -	8,000,000
4. The sales of the public lands will, probably, produce, in the year 1815, - - -	1,000,000
5. The amount of incidental receipts, from miscellaneous sources, will, probably, be about -	200,000
	$18,200,000

While the revenue is thus materially augmented, the charges upon the treasury will be considerably reduced. It is not in the power of this Department, at the present time, to advert to the estimates of the expenses of the peace establishment for the War and Navy Departments; but, with the aid of the public credit, and the legislative sanction for the measures which will be proposed, it is believed that the treasury will be competent, in that respect, to meet the most liberal views of the Government. Independent, therefore, of the estimates of the War and Navy Departments, the charges on the treasury, for the year 1815, will consist of the following items:

* Vide No. 447.

1. Civil, diplomatic, and miscellaneous expenses, as stated in the general estimates for 1815,		$1,979,289 39
2. The public debt will call for a sum of $14,723,808 58, to answer the following claims:		
For interest and reimbursement of the funded debt created before the war, (the amount of principal unredeemed on the 31st of December, 1814, being about $39,905,183 60)	$3,452,775 46	
For interest of the funded debt created since the war, (the amount of principal on December 31st, 1814, being 48,580,812 26, to which little has been since added) about	3,000,000 00	
For the principal and interest of treasury notes falling due in 1815, and the 1st of January, 1816, including $620,000 of notes issued under the act of February 25th, 1813, falling due within this period,	8,271,033 12	
		14,723,808 58
		$16,703,097 97

It is to be observed, however, that the preceding estimate does not include a sum of 2,799,200 dollars, being the principal of the treasury notes which became due in 1814, and remain unpaid; because the unexecuted authority to raise money, by loan, for that year, is sufficient to cover the amount, if a loan can now be obtained, independent of the custom house debt ($3,000,000) which accrued in 1814, but is payable in 1815, and which is now considered as part of the excess of $3,975,909 83, stated in the letter of the 17th of January, 1815, for the purpose of being specifically transferred, in the present estimates, from the ways and means of last year, to the credit of the ways and means for the present year.

Upon the whole, then, it appears that the revenue for the year 1815 will, probably, amount to $18,200,000; and that ways and means are now to be devised, to provide for the difference between that sum and the aggregate amount of the demands for the service of the year 1815; which will be ascertained by adding the amount of the estimates for the peace establishment of the War and Navy Departments to the amount of the demands for the expenses of Government, and the public debt being, as above stated, the sum of $16,703,097 97.

It only remains to suggest some additional measures, which appear to be required, at this time, for the support of the public credit, and the supply of the treasury.

1. It is respectfully suggested, that all the holders of treasury notes, issued, or to be issued, under the authority of any existing law, should be allowed to fund them at an interest of seven per cent., and that interest be allowed on all treasury notes which have not been punctually paid, until the day of funding, or of payment.

2. It is respectfully suggested, that a new issue of treasury notes should be authorized, upon the principles suggested in the letter from this Department, dated the 17th of January, 1815.

3. It is respectfully suggested that a loan should be authorized to the amount necessary, upon a view of all the estimates, to complete the ways and means for the year 1815.

4. It is respectfully suggested, that the exportation of specie should be prohibited, for a limited period.

I am, very respectfully, sir, your most obedient servant,

A. J. DALLAS.

J. W. Eppes, Esq., *Chairman of the Committee of Ways and Means.*

A.

Estimate of the amount receivable into the Treasury in the year 1815, *from Duties of Customs, accruing within the same year.*

PRINCIPLES ON WHICH THE ESTIMATE IS FOUNDED.

1. That, from prize goods, and all other importations, from 1st January to 30th April, 1815, the duties accruing will be - - - - - - - - $1,500,000
2. That there will be in the usual proportion of about one-third from the West Indies, on which the terms of credit are three and six months. The other two-thirds are taken as if arising wholly on merchandise imported from Europe, the credit on which is eight, ten, and twelve months; the duty on salt is payable in nine months, and on wine, in twelve months. The duties on merchandise, from beyond the Cape of Good Hope, and from South America, are payable, one half in six months, one fourth in nine, and one fourth in twelve months. The salt and wine duties will, probably, counterbalance the shortened term of credit on these duties, so far as the importations of 1815 are concerned.
3. That the duties, accruing from 1st May to 31st December, 1815, will amount to - - - - - - - - - - - - 13,500,000
4. That of these, one-third will be on merchandise from the West Indies. That the duties in the months of May, June, July, and August, will average $2,000,000 a month; and for the remaining four months of the year, 1,375,000 dollars a month. That of the duties accruing during the months of May, June, July, and August, two-fifths will be on merchandise from the West Indies; and during the rest of the year, one-fourth only. Then the result will be as in the following table:

Months in which Duties accrue.	Amount of Duties accruing.	Payable in 1815, in									Total payable in 1815.	Payable in 1816, in					
		April.	May.	June.	July.	August.	Sept.	October.	Nov.	Dec.		January.	Feb'ry.	March.	April.	May.	June.
1815.																	
January, -	$375,000	$62,500	-	-	$62,500	-	$83,000	-	$83,000	-	$291,000	$84,000					
February, -	375,000	-	$62,500	-	-	$62,500	-	$83,000	-	$83,000	291,000	-	$84,000				
March, -	375,000	-	-	$62,500	-	-	62,500	-	83,000	-	208,000	83,000	-	$84,000			
April, -	375,000	-	-	-	62,500	-	-	62,500	-	83,000	208,000	-	83,000	-	$84,000		
May, -	2,000,000	-	-	-	-	400,000	-	-	400,000	-	800,000	400,000	-	400,000	-	$400,000	
June, -	2,000,000	-	-	-	-	-	400,000	-	-	400,000	800,000	-	400,000	-	400,000	-	400,000 July.
July, -	2,000,000	-	-	-	-	-	-	400,000	-	-	400,000	400,000	-	400,000	-	400,000	400,000 June and Aug.
August, -	2,000,000	-	-	-	-	-	-	-	400,000	-	400,000	-	400,000	-	400,000	-	800,000 July and Sept.
September, -	1,375,000	-	-	-	-	-	-	-	-	172,000	172,000	-	-	172,000	-	343,000	688,000
Oct. Nov. Dec. -	4,125,000	No part of the duties accruing in these months will become payable in the year 1815.															
		Total amount payable in the year 1815,									$3,570,000						

Tonnage, light money, and duties on passports and clearances, are payable without credit. The aggregate amount of these duties is small, and insufficient to pay the expenses of collection of the whole duties of customs, which must also be paid without credit. Nothing, therefore, is inserted in this estimate for these small items.

13th Congress.] No. 448. [3d Session.

REVISION OF THE REVENUE LAWS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, FEBRUARY 27, 1815.

TREASURY DEPARTMENT, *February* 25, 1815.

SIR:

I have the honor to acknowledge the receipt of your letter, dated yesterday, inquiring, on behalf of the Committee of Foreign Relations, whether any further legislative provisions are necessary for enforcing the due execution of the existing revenue laws?

Permit me to suggest, that the act to prohibit intercourse with the enemy, and for other purposes, contains many useful and necessary provisions, for securing the revenue arising from duties on imports. The act expired with the war; but the 1st, 2d, 5th, 6th, 7th, 8th, and 9th sections should be re-enacted.

It is, also, very desirable that the district courts should be vested with a jurisdiction of all suits instituted in the name, or for the use of, the United States, whatever may be the amount of the demand, or the cause of action.

There are many defects in the existing revenue laws, which are of long standing, and would require more time and attention than can be now bestowed, with a view to a radical reform. These may be presented to the consideration of Congress at a subsequent session.

I have the honor to be, very respectfully, sir, your most obedient servant,

A. J. DALLAS.

The Honorable MR. BIBB.

No. 1.

WILLINGTON, S. C. *November* 17, 1814.

SIR:

Your favor of the 31st ultimo and 2d instant are received. Enclosed I return the blank receipt for retailing licence, filled up agreeably to the instructions.

Some cases have occurred where persons who have incurred forfeitures, &c. have petitioned for a remission; there being no judge of the district court of the United States, within the prescribed limits, nor district court of the United States within the prescribed distance, the petition for a remission was presented to a judge of the State court, who declined to act upon it, and stated that he was willing to accommodate parties in particular cases, but as he could not proceed, nor was bound to act under all the cases of the United States, concerning fines, penalties, and forfeitures, it might be construed into a consent of his willingness to act in all such cases; therefore, he declined to act in this particular instance of the petition.

I am, respectfully,

J. CALHOUN, Junr.

S. H. SMITH, Esqr. *Commissioner of the Revenue.*

No. 2.

24th Collection District of the State of New York,

CANANDAIGUA, *November* 21*st*, 1814.

SIR:

The subscribers deem it their duty to represent to you the situation of this collection district. The act of Congress for the assessment and collection of direct taxes, and for the collection of internal revenue, give to the State courts jurisdiction in cases arising under those acts, only when a district court does not sit within fifty miles. The State of New York has been divided into two districts, and the courts are directed to be held at Canandaigua, but in fact there has been no court held in the county of Ontario under the last act. Cases have occurred where it has been necessary to prosecute for penalties, and bonds taken for the United States daily becoming due. Application has been made for process to the person who was appointed clerk of the district court, to be held at Utica and Canandaigua, under the first law; he declined issuing any, on the ground that the late act dividing the State into two districts takes away his former office, and that he has received no new appointment. Application was then made to Mathias B. Tallmadge, Esqr. the senior district judge, and who, by the act, was assigned to this district; and he was informed that the clerk had refused to issue process. In his answer, he seems to be of opinion that the clerk was right, if the act creating the district be constitutional, of which he appears to entertain some doubts. He says that he notified Judge Van Ness, the junior district judge, through the clerk of the court, of his inability to hold the court at this place in September last; and that it became the duty of Judge Van Ness to hold it. As the matter stands, there is no court to grant process, no clerk to issue it, no marshal to execute it, and no district attorney for the United States, in this district. To proceed, therefore, in the United States' court, is impossible, until those officers are appointed. The question then occurs whether the State courts have jurisdiction in such a case? By a reference to the several acts of Congress, it will be seen that a regular United States' district court is appointed to be held within fifty miles of this collection district. Although none has been actually held the past year, yet one may be held the ensuing year; in that event, would the State courts have jurisdiction? Can it be conceived that the question of jurisdiction is to depend upon the uncertainty or certainty of a district court being held? And is it not more reasonable to conclude, that, where a district court is by law appointed to be held in a collection district, it takes away the jurisdiction of a State court? This, at least, is the legal opinion we have obtained on this subject.

If, then, the State courts have no jurisdiction over cases arising under the beforementioned act of Congress in this collection district, it is indispensable, to the enforcing of the laws, that something should be done with the United States' district court, to render it possible to proceed at all.

Your directions on this subject are requested, and the sooner the necessary steps are taken the better, as many important prosecutions, against flagrant and wilful offenders who defy the law, are waiting.

Very respectfully, your obedient servant,

STEPHEN BATES, *Collector.*
JOHN C. SPENCER, *Assessor.*

SAMUEL H. SMITH, Esqr.

TREASURY DEPARTMENT, *December* 8, 1814.

SIR:

The information which has been communicated to me by the commissioner of the revenue, by collectors of duties on importation, and by other persons, acting in official stations, appears to require immediate attention, with a view to protect the revenue, and to facilitate the means of detecting and prosecuting delinquents. The subject is connected with my report of the 19th of November last, on the complaints from Vermont, and, therefore, I take the liberty of placing it in the view of the Committee of Ways and Means.

1. A provision seems necessary to provide more effectually for organizing and holding the district court at Canandaigua, in the State of New York. No. 1.

2. A provision seems necessary to provide more effectually for the exercise of jurisdiction by State courts, and State magistrates, in cases arising under the revenue laws, at a distance from the seat of the district court. No. 2.

3. It appears necessary to provide more effectually for examining and stating the facts, by State courts or State magistrates, in cases of petition to the Secretary of the Treasury for the remission of fines, penalties, and forfeitures, incurred at a distance from the seat of the district courts. No. 1, 2.

4. A provision seems necessary, making it the duty of the district attorneys, to appoint deputies for the collection districts in which they do not themselves practise.

I accompany this letter with only two of the communications that have been received at the treasury; as these will be sufficient to shew the nature and the extent of the inconveniences which it is desirable to remove.

I am, very respectfully, sir, your most obedient servant,

A. J. DALLAS.

J. W. EPPES, Esqr. *Chairman of the Committee of Ways and Means.*

13th CONGRESS.] No. 449. [3d SESSION.

RELEASE OF PENALTIES AND FORFEITURES.

COMMUNICATED TO THE SENATE, FEBRUARY 27, 1815.

Mr. BIBB, from the Committee on Foreign Relations, who were instructed to inquire into the expediency of making provision, by law, to release all or any claims of the United States to penalties or forfeitures, under acts which have imposed prohibitions or temporary restrictions on commercial intercourse, and to discontinue prosecutions therefor, upon payment of costs legally incurred, reported the following resolution:

Resolved, That it is inexpedient to make such provision.

13th CONGRESS.] No. 450. [3d SESSION.

PUBLIC EXPENDITURE.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, MARCH 5, 1815.

Mr. MACON, from the Committee on Public Expenditures, made the following report:

That they have endeavored to perform the duties for which they were appointed, but have found it impossible to do it, during a session in which the House has been more constantly engaged in business than usual. The committee deem it a duty to state to the House, that they are of opinion that, at any session, it will be impracticable to make a satisfactory examination into the expenditure of public money. The several attempts which have heretofore been made to do this, confirm the correctness of the opinion. While the committee believe that the officers whose duty it is to settle the public accounts, will discharge the trust reposed in them with fidelity, they also believe that it is the duty of the House to ascertain, by a committee, that it is done. The committee beg leave to suggest to the House the propriety of appointing a committee, to sit during a recess, to make the examination.

The committee consider it their duty to state to the House, that they attempted to examine the account of Col. James Thomas, deputy quartermaster general, but have not finished it; and that they collected many papers relating to it, all of which they have transmitted to the Comptroller of the Treasury, before whom the account now is for settlement.

13th CONGRESS.] No. 451. [3d SESSION.

REMISSION OF FORFEITURE.

COMMUNICATED TO THE SENATE, ON THE 1ST OF MARCH, 1815.

Mr. ROBERTS, from the committee to whom was referred the petition of Robert Kid, made the following report:

That it appears the said petitioner became the purchaser of goods, wares, and merchandise, to the amount of six thousand dollars' value, from the mercantile house of Vanuxum & Clarke, of the city of Philadelphia, about the first of October, 1812, which were imported in a vessel cleared from the port of London, after a knowledge of the declaration of war, and partly in a vessel which cleared from the port of Bristol, also after a knowledge of the declaration of war; said ports being in the kingdom of Great Britain. On their arrival at Philadelphia, they were seized by the collectors, as forfeited, for a breach of the non-importation laws, and also as prize of war, being the property of an enemy. The invoices or bills of parcels of said goods, were made out as if they were the property of the said Vanuxum & Clarke, and were bought by said petitioner as such, he knowing, however, that they were under seizure as aforesaid. The petitioner obtained a restitution of them, on bonds, for the value, and entered them at the custom house, and secured the duties. A petition appears to have been presented, by the said Robert Kid, to the district judge, setting forth the facts material to his case, in order to have them found and transmitted, by said

judge, to the Secretary of the Treasury, to obtain a remission of the forfeiture. To the truths of these facts the petitioner made oath on the 12th of September, 1813. The petition presented to the district judge, states that the said goods were a consignment of Samuel Guppy, a British merchant, resident in England, to the house of Vanuxum & Clarke, but that, when he purchased them, he was not informed of that fact. A copy of said petition is herewith reported, as also a letter addressed to the committee by the Secretary of the Treasury, at their request, showing why the equitable powers vested in him do not apply to the petitioner's case.

The committee are of opinion, that, if the petitioner bought said goods, unapprized that the invoices were fraudulent, that he has legal remedy for any damage he may thereby incur against the said Vanuxum & Clarke; and they are bound to believe the fact of his ignorance, as he has made oath to it; nor does he appear unapprised of his remedy against Vanuxum & Clarke, as he notices it in his petition. The committee believe that Congress have, in no instance, by special act, authorized a remitting of forfeitures of goods, shipped after the twenty-third day of June, from British ports, and by British subjects, and certainly not shipments made after war was known to exist at the ports of shipment. The want of authority in the Secretary of the Treasury to take cognizance of this case, arises solely from the forfeiture having been incurred while the goods were in the hands of the consignees. The committee are, therefore, of opinion, that the said petitioner having legal remedy, is not entitled to relief from Congress, and that regularity of proceedings, as well as justice, requires there should not, in this case, be legislative interference. They, therefore, submit the following resolution:

Resolved, That the petitioner have leave to withdraw his petition.

13th CONGRESS.] **No. 452.** [3d SESSION.

PUBLIC DEBT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, MARCH 2, 1815.

TREASURY DEPARTMENT, *February* 24, 1815.

SIR:

I have the honor to submit to the consideration of the Committee of Ways and Means, a proposition to provide for paying the interest, and gradually reducing the stock debt, which has been created during the late war. It was my intention to have accompanied this communication with tables, illustrating, in detail, the operation of the sinking fund, as well as the effect of the present proposition, but various causes render the performance of this task impracticable, before the adjournment of Congress, and I cannot do better than to refer to the report which was made by the Treasury Department to the House of Representatives, on the 9th of April, 1808, exhibiting explanatory statements and notes of the public debt, its increase or decrease, from the 1st of January, 1791, to the 1st of January, 1808. I shall, therefore, confine my views to, 1st, the general state of the public debt before the war: 2d, the general state of the public debt contracted since the war; and, 3d, the particular provision to be now made for the last description of the public debt.

I. On the 31st December, 1814, the amount of the public debt, created before the war, may be estimated at $39,905,183 66, and it consisted of the following particulars:

1. Old six per cent. stock, the nominal amount being	17,250,871 39	
Of which there had been reimbursed,	12,879,283 78	
Leaving due on the 31st December, 1814,		4,371,587 61
2. Deferred six per cent. stock, the nominal amount being	9,358,320 35	
Of which there had been reimbursed,	3,971,148 36	
Leaving due on the 31st December, 1814,		5,387,171 99
3. Three per cent. stock,		16,158,177 34
4. Exchanged six per cent. stock under the act of 1812,		2,984,746 72
5. Six per cent. stock of 1796,		80,000 00
6. Louisiana six per cent. stock,		10,923,500 00
Estimated amount of the whole of the public debt, contracted before the war, due on the 31st of December, 1814,		$39,905,183 66

Upon the principles and estimates of the treasury report, of the 9th of April, 1808, it was computed—

1. That, on the 1st of January, 1808, the public debt amounted to	64,700,000 00
2. If, therefore, the amount of the public debt, computed to be due on the 31st December, 1814, be deducted, to wit,	39,905,183 66
The amount redeemed between the 1st of January, 1808, and the 31st of December, 1814, may be estimated at	$24,794,816 34

The establishment of a sinking fund, to redeem the principal of the public debt, was coeval with the funding system of 1790; but the payment of the interest of the debt was not charged upon that fund until 1802. The amount of the public debt was increased, during the several years that intervened between January, 1791, and January, 1803, and the sinking fund was enriched, at various periods, by the assignment of additional revenues. The acts of the 8th of May, 1792, the 3d of March, 1795, the 29th of April, 1802, and the 10th of November, 1803, form, however, the principal basis of the present sinking fund, providing for the annual payment of the interest, as well as for the gradual redemption of the debt.

Under the authority of these acts of Congress, the sinking fund amounts to the sum of $8,000,000 annually, which, at this time, is supplied from the following sources:

1. From the interest on such parts of the public debt as have been reimbursed, or paid off, and which, at present, amounts to the sum of	1,969,577 64
2. From the nett proceeds of the sales of public lands, (exclusive of lands sold in the Mississippi territory, which, as yet, belong to the State of Georgia) estimated, annually, at the sum of	800,000 00
3. From the proceeds of duties on imports and tonnage, to make the annual sum of $8,000,000, estimated at about	5,230,422 36
	$8,000,000 00

II. On the 31st of December, 1814, the amount of the public debt, created since the war, (independent of temporary loans and issues of treasury notes) may be estimated at - - $49,780,322 13

And it consisted of the following particulars:

1.	Six per cent. stock of 1812, (the eleven millions loan) - - - -			$7,710,000 00
2.	Do.	do.	1813, (the sixteen millions loan) - - - -	18,109,377 51
3.	Do.	do.	1813, (the seven millions five hundred thousand loan) - -	8,498,583 50
4.	Do.	do.	1814, (the loan of ten millions, part of the loan authorized for twenty-five millions) - - - - - -	9,919,476 25
5.	Do.	do.	1814, (the loan of six millions, part of the loan authorized for twenty-five millions) - - - - - -	4,342,875 00
				48,580,312 26

But it is proper to bring into view here, the additional six per cent. stock, which will be created in consequence of contracts depending on the 31st of December, 1814, to be completed in 1815, to wit:

1.	The committee of defence of Philadelphia contracted to loan $100,000 to fortify the island in the river Delaware, called the Pea Patch, for six per cent. stock at par, which will be issued under the act of March, 1812, - - - - - -	100,000 00
2.	The corporation of New York contracted to advance money for fortifications, supplies, &c. at New York, on the terms of the six millions loan, and the amount being liquidated, six per cent. stock has been ordered for - -	1,100,009 87
		1,200,009 87
		$49,780,322 13

There are, however, other contracts for loans, made through the medium of the War Department, which have been recognised at the treasury, to be paid in six per cent. stock, but which have not been so liquidated, as to furnish a ground to estimate their amount.

The six per cent. stock, which was issued under the act of the 24th of March, 1814, amounting to $3,000,000, and sent to Europe, has not been, and probably will not be, sold. It is, therefore, omitted in the present estimates.

Besides the funded debt, above stated, there have been contracted debts to the amount of $19,002,800, upon temporary loans, and upon the issues of treasury notes, consisting of the following particulars:

1.	Temporary loans have been obtained under the act of March, 1812, (of which the sum of $500,000 became due in December, 1814, and remains unpaid; and of which $50,000 will be payable in the year 1817, for - - - - - - -		550,000 00
2.	Treasury notes had been issued or ordered on the 20th of February, 1815.		
	(1.) Payable on or before the 1st January, 1815, due and unpaid, principal, -	2,799,200 00	
	(2.) Payable since the 1st of January, 1815, due and unpaid, - - -	620,000 00	
	(3.) Payable almost daily, from the 11th of March, to and including the 1st of January, 1816, - - - - - -	7,227,280 00	
	(4.) Payable from the 11th of January, to and including the 1st March, 1816,	7,806,320 00	
			18,452,800 00
	Making floating public debt, in temporary loans and issues of treasury notes, - -		19,002,800 00
	To which add the amount of funded debt, - - - - -		49,780,322 13
	And the whole of the ascertained amount of debt created during the war, is the sum of -		$68,783,122 13

The general claims for militia services and supplies, arising under the authority of the individual States, as well as of the United States, have been partially exhibited; but neither the principle of settlement, nor the amount of the claims, can, at this time, be stated.

III. In suggesting provisions to pay the interest, and gradually to reduce the principal of the public debt, contracted since the declaration of war, the inconvenience which has been introduced, by making the payment of the principal and interest of the treasury notes a charge upon the sinking fund, is greatly to be lamented. The treasury notes were, in their design, and ought to be in their use, a species of circulating medium; but it is evident that a sinking fund of eight millions of dollars could never supply the means of paying the prior claims, and, also, of discharging, punctually, the whole of the principal, as well as the interest, of annual issues of treasury notes, amounting to eight or ten millions of dollars. It is indispensable, therefore, to the free and beneficial operation of the sinking fund, that it should be disengaged, as soon as possible, from this burden. The means of disengaging it are, 1st, by the payment of the treasury notes out of the current revenue; or, 2d, by funding them upon reasonable terms, under the act by which it is proposed to authorize a loan for the service of the year 1815; and these means, it is believed, will be effectual.

The sinking fund being thus emancipated from the treasury note debt, would be sufficient, in 1815, for the interest and reimbursement of the stock created before the war; for the interest of the stock created since the war; and for the interest of the loan to be raised for the present year, either in money, or by converting the treasury note debt into stock debt. Thus,

1.	The sinking fund amounts to - - - - - - - - - -		$8,000,000 00
2.	The interest and reimbursement of stocks created before the war, will require a sum of	$3,452,775 46	
3.	The interest on the stocks created since the war, (computed on the above sum of $49,780,322 13) and including $7,968, payable for annuities, will require a sum of	2,994,787 32	
4.	The interest on the loan for 1815, (computed to average a half year's interest on the sum of $11,500,000, being the estimated amount of the treasury notes which may be converted into stocks) will require a sum of - - - - -	345,000 00	
5.	But there must be added, the interest and principal of the temporary loans, due and unpaid, which were obtained under the authority to borrow, granted by the act of the —— March, 1812, amounting, for 1815, to the sum of - -	533,000 00	
			7,325,562 78
	And would leave a surplus of - - - - - -		$674,437 22

It appears, on this view of the sinking fund, (independent of the operation of the past year) that there will be a surplus of $674,437 22, to be further applied to the reduction of the principal, both of the old and the new public debt. But this can only be now done by purchases in the market.

The proposition to be, at this time, submitted to the consideration of the Committee of Ways and Means, in relation to the stock debt created since the war, involves the following points:

1. That provision be made for the payment, or for the funding of the treasury note debt, so as to relieve the sinking fund from that charge.

2. That the sinking fund be applied, in the *first* place, to the interest and reimbursement of the old six per cent. stock, according to the existing laws.

3. That the sinking fund be applied, in the *second* place, to the payment of the principal and interest of the temporary loans, obtained under the act of March, 1812.

4. That the sinking fund be applied, in the *third* place, to the payment of the interest accruing upon the stock debt created since the war.

5. That the annual surplus of the sinking fund, after satisfying the above objects, be applied to the purchase of the stock created since the war; and that the interest upon the stock annually purchased, be added, from time to time, to that appropriation, for the purpose of making new purchases.

After the present year, there is reason to presume that the public revenue will considerably exceed the public expenditure, and, consequently, that the necessity of borrowing will cease. At that period, a more satisfactory view may be taken of the subject than can be taken while the amount of the public debt remains, in some measure, unascertained; the operation and product of the new taxes, as well as of the impost upon the revival of commerce, are conjectural, and the legislative intentions, respecting a peace establishment, have not been declared.

Since, therefore, the existing sinking fund (being relieved, in the manner before intimated, from the incumbrance of the treasury note debt) is already charged with the payment of the interest on the stock created since the war, and will be sufficient for that purpose, besides paying the interest, and the annual reimbursement of the stock created before the war, I respectfully propose that no further step be taken, during the present session of Congress, than to authorize the subscription of treasury notes to the loan which is now under legislative consideration, and to direct the surplus of the sinking fund to be applied to purchases of the stock created since the war, for the emolument of the fund. But it will be proper to confine the benefit of subscribing to the loan, to such treasury notes only as have been, or may be, issued under the acts which render them a charge upon the sinking fund, namely, the acts of the 30th of June, 1812, of the 25th of February, 1813, and of the 4th of March, 1814; and the Secretary of the Treasury should be authorized to designate the notes to be received in subscription, from time to time, according to the date of the issues.

I have the honor to be, very respectfully, sir, your most obedient servant,

A. J. DALLAS.

The Hon. J. W. Eppes,
Chairman of the Committee of Ways and Means.

No. 453.

Receipts and Expenditures, from the 4th of March, 1789, to the 31st December, 1815; also, the balances in the Treasury at the close of each year.

RECEIPTS.

Years.	Customs.	Internal Revenue.	Direct Taxes.	Postage.	Public Lands.	Loans, and Treasury Notes, &c.	Dividend and sales of Bank Stock and bonus.	Miscellaneous.	Total.
1791*	$4,399,473 09	- - -	- - -	- - -	- - -	$5,791,112 56	- - -	$19,440 10	$10,210,025 75
1792	3,443,070 85	$208,942 81	- - -	- - -	- - -	5,070,806 46	$8,028 00	9,918 65	8,740,766 77
1793	4,255,306 56	337,705 70	- - -	$11,020 51	- - -	1,067,701 14	38,500 00	10,390 37	5,720,624 28
1794	4,801,065 28	274,089 62	- - -	29,478 49	- - -	4,609,196 78	303,472 00	23,799 48	10,041,101 65
1795	5,588,461 26	337,755 36	- - -	22,400 00	- - -	3,305,268 20	160,000 00	5,917 97	9,419,802 79
1796	6,567,987 94	475,289 60	- - -	72,909 84	$4,836 13	362,800 00	1,240,000 00	16,506 14	8,740,329 65
1797	7,549,649 65	575,491 45	- - -	64,500 00	83,540 60	70,135 41	385,220 00	30,379 29	8,758,916 40
1798	7,106,061 93	644,357 95	- - -	39,500 00	11,963 11	308,574 27	79,920 00	18,692 81	8,209,070 07
1799	6,610,449 31	779,136 44	- - -	41,000 00	- - -	5,074,646 53	71,040 00	45,187 56	12,621,459 84
1800	9,080,932 73	809,396 53	$734,223 97	78,000 00	443 75	1,602,435 04	71,040 00	74,712 10	12,451,184 14
1801	10,750,778 93	1,048,033 43	534,343 38	79,500 00	167,726 06	10,125 00	88,800 00	266,149 15	12,945,455 95
1802	12,438,235 74	621,898 89	206,565 44	35,000 00	188,628 02	5,597 36	1,327,560 00	177,905 86	15,001,391 31
1803	10,479,417 61	215,179 69	71,879 20	16,427 26	165,675 69	- - -	- - -	115,518 18	11,064,097 63
1804	11,098,565 33	50,941 29	50,198 44	26,500 00	487,526 79	9,532 64	- - -	112,575 53	11,835,840 02
1805	12,936,487 04	21,747 15	21,883 91	21,342 50	540,193 80	128,814 94	- - -	19,039 80	13,689,508 14
1806	14,667,698 17	20,101 45	55,763 86	41,117 67	765,245 73	48,897 71	- - -	10,004 19	15,608,828 78
1807	15,845,521 61	13,051 40	34,732 56	3,614 73	466,163 27	- - -	- - -	34,935 69	16,398,019 26
1808	16,363,550 58	8,210 73	19,159 21	- - -	647,939 06	1,822 16	- - -	21,802 35	17,062,544 09
1809	7,296,020 58	4,044 39	7,517 31	- - -	442,252 33	- - -	- - -	23,638 51	7,773,473 12
1810	8,583,309 31	7,430 63	12,448 68	- - -	696,548 82	2,759,992 25	- - -	84,476 84	12,144,206 53
1811	13,313,222 73	2,295 95	7,666 66	37 70	1,040,237 53	8,309 05	- - -	60,068 52	14,431,838 14
1812	8,958,777 53	4,903 06	859 22	85,039 70	710,427 78	12,837,900 00	- - -	41,125 47	22,639,032 76
1813	13,224,623 25	4,755 04	3,805 52	35,000 00	835,655 14	26,184,435 00	- - -	236,571 00	40,524,844 95
1814	5,998,772 08	1,662,984 82	2,219,497 36	45,000 00	1,135,971 09	23,377,911 79	- - -	119,399 81	34,559,536 95
1815	7,282,942 22	4,678,059 07	2,162,673 41	135,000 10	1,287,959 28	35,264,320 78	- - -	150,282 74	50,961,237 60
	$228,640,381 31	$12,805,802 45	$6,143,218 13	$882,388 50	$9,678,933 98	$127,900,335 07	$3,773,580 00	$1,728,438 11	$391,553,136 57

* From the 4th of March, 1789, to December 31, 1791.

STATEMENT—Continued.

EXPENDITURES.

Years.	Civil List.	Foreign Intercourse.	Miscellaneous.	MILITARY ESTABLISHMENT.				Naval Establishment.	Public Debt.	Total.	Balances in the Treasury at the end of each year.
				Military services, including Fortifications, Arsenals, Armories, Ordnance, Internal Improvements, &c.	Revolutionary Pensions.	Other Pensions.	Indian Department.				
1791*	$757,134 45	$14,733 33	$311,533 83	$632,804 03	- -	$175,813 88	$27,000 00	$570 00	$5,287,949 50	$7,207,539 02	$973,905 75
1792	380,917 58	76,766 67	194,572 32	1,100,702 09	- -	109,243 15	13,648 85	53 02	7,263,665 99	9,141,569 67	783,444 51
1793	358,241 08	89,500 00	24,709 46	1,130,249 08	- -	80,087 81	27,282 83	- -	5,819,505 29	7,529,575 55	753,661 69
1794	440,946 58	146,403 51	118,248 30	2,639,097 59	- -	81,399 24	13,042 46	61,408 97	5,801,578 09	9,302,124 74	1,151,924 17
1795	361,633 36	912,685 12	92,718 50	2,480,910 13	- -	68,673 22	23,475 68	410,562 03	6,084,411 61	10,435,069 65	516,442 61
1796	447,139 05	184,859 64	150,476 14	1,260,263 84	- -	100,843 71	113,563 98	274,784 04	5,835,846 44	8,367,776 84	888,995 42
1797	483,233 70	669,788 54	103,880 82	1,039,402 66	- -	92,256 97	62,496 38	382,631 89	5,792,421 82	8,626,012 78	1,021,899 04
1798	504,605 17	457,428 74	149,004 15	2,009,522 30	- -	104,845 33	16,470 09	1,381,347 76	3,990,294 14	8,613,517 68	617,451 43
1799	592,905 76	271,374 11	175,111 81	2,466,946 98	- -	95,444 03	20,302 19	2,858,081 84	4,596,876 78	11,077,043 50	2,161,867 77
1800	748,688 45	395,288 18	193,636 59	2,560,878 77	- -	64,130 73	31 22	3,448,716 03	4,578,369 95	11,989,739 92	2,623,311 99
1801	549,288 31	295,676 73	269,803 41	1,672,944 08	- -	73,533 37	9,000 00	2,111,424 00	7,291,707 04	12,273,376 94	3,295,391 00
1802	596,981 11	556,925 93	315,022 36	1,179,148 25	- -	85,440 39	94,000 00	915,561 87	9,539,004 76	13,276,084 67	5,020,697 64
1803	526,583 12	1,110,834 77	205,217 87	822,055 85	- -	62,902 10	60,000 00	1,215,230 53	7,256,159 43	11,258,983 67	4,825,811 60
1804	624,795 63	1,186,655 57	379,558 23	875,423 93	- -	80,092 80	116,500 00	1,189,832 75	8,171,787 45	12,624,646 36	4,037,005 26
1805	585,849 79	2,798,028 77	384,720 19	712,781 28	- -	81,854 59	196,500 00	1,597,500 00	7,369,889 79	13,727,124 41	3,999,388 99
1806	684,230 53	1,760,421 30	445,485 18	1,224,355 38	- -	81,875 53	234,200 00	1,649,641 44	8,989,884 61	15,070,993 97	4,538,123 80
1807	655,594 65	577,826 34	464,546 52	1,288,685 91	- -	70,500 00	205,425 00	1,722,064 47	6,307,720 10	11,292,292 99	9,643,850 07
1808	691,167 80	304,992 83	427,124 98	2,900,834 40	- -	82,576 04	213,575 00	1,884,067 80	10,260,245 35	16,764,584 20	9,941,809 96
1809	712,465 13	166,306 04	337,032 62	3,335,772 17	- -	87,833 54	337,503 84	2,427,758 80	6,452,554 16	13,867,226 30	3,848,056 78
1810	703,994 03	81,367 48	315,783 47	2,294,323 94	- -	83,744 16	177,625 00	1,654,244 20	8,008,904 46	13,319,986 74	2,672,276 57
1811	644,467 27	264,904 47	457,919 66	2,032,828 19	- -	75,043 88	151,875 00	1,965,566 39	8,009,204 05	13,601,808 91	3,502,305 80
1812	826,271 55	347,703 29	509,113 37	11,817,798 24	- -	91,402 10	277,845 00	3,959,365 15	4,449,622 45	22,279,121 15	3,862,217 41
1813	780,545 45	209,941 01	738,949 15	19,652,013 02	- -	86,989 91	167,368 28	6,446,600 10	11,108,123 44	39,190,520 36	5,196,542 00
1814	927,424 23	177,179 97	1,103,425 50	20,350,806 86	- -	90,164 36	167,394 86	7,311,290 60	7,900,543 94	38,028,230 32	1,727,848 63
1815	852,247 16	290,892 04	1,755,731 27	14,794,294 22	- -	69,656 06	530,750 00	8,660,000 25	12,628,922 35	39,582,493 35	13,106,592 88
	$15,437,280 94	$13,344,484 38	$9,623,325 70	$102,274,843 19		$2,176,346 90	$3,256,865 66	$53,528,303 93	$178,795,192 99	$378,447,443 69	

* From the 4th of March, 1789, to December 31, 1791.

STATEMENT—Continued.

APPROPRIATIONS.

Years.	Civil List.	Foreign Intercourse.	Miscellaneous.	MILITARY ESTABLISHMENT.			Naval Establishment.	Public Debt.	Total.	Amounts carried to Surplus Fund.	Balances of appropriations.
				Military services, including Fortifications, Arsenals, Armories, Ordnance, and Internal Improvements.	Other than Revolutionary Pensions.	Indian Department.					
1791*	$946,841 00	$100,000 00	$449,344 88	$947,166 96	$280,443 32	$40,000 00	$33,327 50	$6,194,476 49	$8,991,600 15	- -	$1,784,061 13
1792	400,458 14	90,000 00	175,324 70	1,118,527 91	87,463 60	- -	2,000 00	7,372,871 89	9,246,646 24	- -	1,889,137 70
1793	440,660 95	40,000 00	56,113 76	1,068,376 52	82,245 32	100,000 00	- -	7,489,427 18	9,276,823 73	- -	3,636,385 88
1794	443,031 13	1,040,000 00	169,010 79	4,090,669 25	80,239 55	12,942 77	768,888 82	7,427,903 92	14,032,686 23	415,761 74	7,951,185 63
1795	417,362 07	40,000 00	78,861 86	1,063,121 29	85,357 04	50,000 00	- -	7,521,159 45	9,255,861 71	99,359 03	6,672,618 66
1796	507,228 07	481,991 00	213,619 03	1,139,614 00	114,259 00	229,000 00	5,000 00	5,123,241 35	7,813,952 45	17,417 90	6,101,376 37
1797	540,747 91	640,905 66	147,104 39	1,440,641 20	96,350 00	19,000 00	487,000 00	4,669,686 59	8,041,435 75	62,237 25	5,454,562 09
1798	664,408 96	528,650 00	122,899 61	4,051,730 95	102,067 07	115,880 00	2,024,712 00	4,366,499 45	11,976,848 04	183,120 37	8,634,772 08
1799	568,190 75	496,200 00	161,466 31	3,243,649 00	93,400 00	207,500 00	3,823,789 89	4,632,265 94	13,226,461 89	57,044 38	10,727,146 09
1800	805,051 69	279,000 00	312,823 77	3,272,620 35	93,000 00	69,500 00	2,482,953 49	4,639,672 56	11,954,621 86	2,249,190 77	8,442,837 26
1801	692,824 05	564,364 00	238,845 13	1,963,252 20	93,000 00	83,000 00	3,042,352 95	6,791,519 48	13,472,157 81	395,141 01	9,246,477 12
1802	650,272 80	3,138,365 76	393,331 95	- -	93,000 00	163,000 00	242,294 00	7,378,627 48	12,058,891 99	59,450 12	7,969,834 32
1803	537,339 64	4,139,946 82	363,579 09	1,518,000 00	93,000 00	34,500 00	1,144,797 46	5,854,957 11	13,686,120 12	1,446,149 23	8,950,821 54
1804	643,617 52	382,874 73	375,954 14	891,413 13	98,000 00	116,500 00	1,677,498 45	8,122,989 77	12,298,847 74	268,810 89	8,356,212 03
1805	707,335 73	2,431,963 38	590,765 10	853,719 88	98,000 00	234,400 00	1,550,000 00	7,369,889 79	13,836,073 88	3,606,428 00	4,858,733 50
1806	681,004 11	216,910 00	547,007 25	3,123,260 77	98,000 00	234,425 00	1,692,141 44	8,989,884 61	15,582,633 18	674,032 14	4,697,240 57
1807	653,535 24	2,188,050 00	587,326 23	1,655,154 55	98,000 00	186,325 00	2,429,564 47	8,021,319 86	15,819,275 35	113,422 68	9,110,800 25
1808	678,409 59	194,550 00	434,025 42	4,719,713 40	98,000 00	269,175 00	1,131,567 80	8,546,645 59	16,072,086 80	3,909,531 86	4,508,770 99
1809	699,607 98	243,050 00	408,679 09	4,037,532 18	98,000 00	232,975 00	2,916,902 50	6,452,554 16	15,083,300 91	706,841 74	5,024,003 86
1810	715,972 08	255,300 69	650,513 23	3,107,920 50	98,000 00	218,625 00	1,664,640 69	8,008,904 46	14,719,877 65	1,187,795 16	5,236,099 61
1811	708,565 22	228,392 67	604,825 37	3,007,315 61	98,000 00	211,950 00	1,870,274 05	8,009,204 05	14,738,526 97	268,709 47	6,104,108 20
1812	785,924 87	266,000 00	666,548 59	14,100,418 89	98,000 00	270,787 76	4,304,669 60	8,000,000 00	28,492,349 71	570,868 96	11,746,467 80
1813	954,050 73	256,900 00	1,184,617 50	16,835,392 27	98,000 00	239,225 00	9,510,788 55	8,000,000 00	37,078,974 05	259,176 57	9,375,741 92
1814	1,213,359 42	207,741 67	5,332,076 32	27,038,406 00	98,000 00	538,225 00	8,174,910 87	8,000,000 00	46,602,719 28	592,309 99	17,357,923 89
1815	1,115,595 07	247,250 00	2,104,272 21	5,403,687 41	98,000 00	273,225 00	5,258,686 25	16,767,593 60	31,268,309 54	393,050 98	8,650,689 10
	$17,171,394 72	$18,698,406 38	$16,368,935 72	$109,691,304 22	$2,569,824 90	$4,150,160 53	$56,228,760 78	$183,754,294 78	$404,633,083 03	$17,535,850 24	

* From the 4th of March, 1789, to December 31, 1791.